LOCAL TAXATION (IRELAND) RETURNS.

RETURNS

LOCAL TAXATION IN IRELAND,

POS THE

YEAR 1872.

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Paclimment by Command of Nex Mujesty.



DUBLIN:

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1873.

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STATISTICS OFFICE, FOUR COURTS, Dublin, 21st July, 1873.

My LORD.

I have the heatour to transmit for the information of His Excellency the Lord Licenteusant, the Returns of Local Taxation of Treland for 1872, collected by His Excellency's commands, as in preceding years, commanding with 1865, in paramance of the returnmentation of the Select Committee of the House of Commons that inquired into the Taxation of Irlands in years 1844 and 1865.

The Annual Return as to Grand Jury Presentments hitherto made up in the House of Commons from the accounts returned by County Treasurers under Statute 4 Geo. IV., 33, s. 18, has, by His Excellency's directions, been included in the present volume.

The form of return has been revised by including some sub-heads in addition to those prescribed by Statute 4 Geo. IV., c. 33, to make allowance for the changes in the objects of Grand Jury Presentments.

The Returns in the Appendices have all been re-arranged with reference to the Return of Grand Jury Presentaments thus introduced. As it railes to the largest Local Tax it is placed first, and the Returns relating to branches of Local Taxation must nearly connected with Grand Jury Coss, placed next in order, and all the Returns classified seconding to the objects to which the Local Taxation is applied.

I have, as in preceding years, prefixed au Introductory and Explanatory Report.

I have the honour to be

Your Lordship's obedient servant,

W. NEILSON HANCOCK.

The Eight Hon, the Manuerus of Harrisonia, M.P., Chief Segretary for Ireland.



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Local Taxation (Irriand) Returns for 1865. Ditto for 1806-7-8. Ditto for 1809. Ditto for 1870, Par. Pap., 1872, C. 488. Ditto for 1871, Par. Pap., 1872, C. 680.

INTRODUCTORY AND EXPLANATORY REPORT.

1. ESTIMATED TOTAL AMOUNT OF LOCAL TAXATION OF IRELAND,

The Local Taxation of Ireland, making the usual deductions for sums appearing in the returns of two local substricties from contributions from the taxation collected by retowards what is expended by snother, and supplying the absence of returns by the latest information or estimates, may be estimated for the year 1872 at £2,00,250. This amount is compared with the estimates made in preceding years since 1866, in

This amount is compared with the estimates nade in preceding years since 1886, it the following table:—

Teat. Land Translet is the translet Decrees Decree De

1866,		2,535,280	-	-		-	
1807,		2,569,681	31,401	_	1/2	-	
1868,	,	2,742,104	172,423	_	7-0		
1800.		3,747,777	5,678	_	0.3		
1870.		2,725,527	-	19,450	_	0-7	
1871.		2,786,749	58,422	to the	3.1	-	
1879,		2,006,250	118,501	Artis	6.3	_	

It appears from this table that the estimated local taxation of Ireland shows in 1872 an increase of £118,501, or 4-2 per cont., on the estimate for 1871. Part of this increase arises from including Tolls from Bridges and Ferries, £6,638, not included in the other estimates.

2. Grand Juny Cess.

One of the most ancient and the largest of the local taxes in Ireland is the rate on real property called Grand Jury coss. It derives this name from the authority chiefly engaged in authoriting its applicatios. The historieal origin of this tax and of the constitution of the bodies to obminister it are fully explained in former reports.

consistention of the bodies to administer it are taily cyclesced in normar reports.

In the general returns of local textain in its provious years a summary showing the expenditure of Grand Jury cess, under two heads only, was given; this was made up from the Abstracts prepared in the House of Commons from the acousts of presentments transmitted under stat. 4 Ges. IV., c. 33, s. 13, by county and city resources and exception of the property of the contract of the county of

before Parisancest.

Early in the present year the treasurers were directed by His Excellency the Lord

Lieutenant to forward these accounts and the copies of presentanets furnished under

stat. 49 Goo. III., c. 94, s. 31, to this effice, with a view to the Alatzeste being compiled

in it, instead of at the House of Common as necreofore. From the accounts and copies

of presentments a summary of the presentments of Grand deer cose has been compiled.

which is given in Appendix I.

The form of account given in the Schedule of stat. 4 Geo. IV., c. 33, contains heeds
of expenditure swited to the then state of the Grand Jury law; but, from the changes
in administration since that time, several of these heeds have acquired an amhiguous

in administration since that time, several of these heads have acquired an ambiguous meaning and wave differently filled up by different officers. In some counties the repayments of Government advances were given under one head

In some common to repay assets of to retain a lack water gives a season of the form in the Schedale, in cases in which such headings express the purposes for which such headings express the purposes for which such headings express the purposes for which such advances were made. The numerous notes to the Abstract for 1871 prepared in the House of Commons, includes other instances of wast of uniformity in making the returns,

acrances were most. The fundamental and acran of wast of uniformity in making the returns, and consequent wast of value in the total of the columns in the Abstract, and consequent wast of value in the total of the columns in the Abstract in To grant against these defects, the accounts of the treasurers in the Summary given in Schedule I. have all hene carefully examined, as also the books containing the copies of Schedule I. have all hene carefully examined, as show the books containing the copies of presentments which accompany the accounts. This examination has enabled the present-

ments to be classified on a uniform system under all the heads contained in the Schedule to stat. 4 Geo. IV., c. 33. For this classification some of the headings have been subdivided. Thus in the case of police, in addition to the one head "Police for Waights and Monsuros," a second is added, by separating from prison expenses, under a sub-head, the expenses returned of payments to police for the conveyance of prisoners; and a third is added, by separating from the other repayments to Government the repayments for extra police. This heading "Repayments to Government" has been divided so as to include three

other sub-heads, viz.—(1) Maintenance of Lunatic Asylums; (2) Valuation; and (3.) Discharge of Debt by Instalments. In this way the cost of lunatic sylums is given as a distinct figure, instead of being,

as in the Abstracts previously compiled in the House of Commons, in soms counties mixed up with charities, and in others mixed up with the repayment of Government The portion of cost of valuation paid out of Grand Jury cess is now given separately for the first time.

As the copies of presentments show a borrowing from others than Government and presentments by way of repayment of such loans, in order to present a complete view of the repayment of debt, a new column has been added, containing items separated from the head "Miscellaneous," showing such repayments; so that a complete account of the repayment of all debt out of Grand Jury cess is thus obtained in two columns.

The Abstracts hitherto presented to Parliament did not, as required by stat. 4 Geo. IV., c. 33, distinguish either the salaries of prison officers or other expenses of prisons except

building and repairs.

This distinction has been carefully traced, and the salaries of prison officers given in a separate column which has been placed beside the salaries of other county officers, to present at a glance the whole salaries of county officers paid out of Grand Jury cess. The addition of these six columns, with two sub-totals of the whole expenses of roads and whole expenses of prisons, increases the columns of the tables, from the thirteen columns in the Abstract hitherto presented to Parliament, to the twenty-one columns in

Appendix I. It was found that the treasurers had pursued a different practice in different counties as to the cost of reformatory and industrial schools, some returning this cost under "Charities" and others under "Miscallaneous." As the costs of those institutions are fully detailed in the reports of the Inspector of Reformatories and Industrial Schools, it has been thought better to confine the heading "Public Charities" to infirmaties and

hospitals, as the expenses of these are not elsewhere returned to Parliament. The following table gives the proportion of the gross amount of Grand Jury presentments under each of the leading heads of classification above indicated :-

CLASSIFICATION OF GROSS AMOUNT OF PRESENTIMENTS OF GRAND JUNY CESS.

Total,						1,218,518	Per cost. 100
Bonds and Bridges,			,			620,686	13-3
Rosels and Bridges, Maintenunce of Lunatio Asyloms.						164,318	13-9
						108,386	8-9
Salaries of County Officers, other	thu	a of Prisons	and	Bridewells,		98,354	13-5 8-9 8-1 7-3
Prince Expenses.						88,533	7.9
In Dischaege of Debt :							
To Government,				£29,50	۰		
To others than Governmen	A.			9,77	6		
					-	39,276	3/2
Public Classities:-							
Infirmation and Hospitals,						37,170	3-0
Exten Police,						27,255	2-1
						10,354	0.6
Erection and remains of Court and	See	nion-house,				7,025	0.6
Police for Weights and Measures						1,169	0-1

Of the above expenditure, the portion that is nearly entirely under the joint control of Presentment Sessions and Grand Juries, and, in the cities of Cork, Dublin, and Limsrick, of the Town Councils, is that relating to roads and bridges, amounting to 52-3 per cent, of the whole amount. Over the expenditure on lunstic asylums, amounting to 13.5 per cent., neither the

Grand Jury nor the cess-payers have any control. The money is expended by Boards

levied is certified by the Lord Lieutenant in Council Over the expenditure on prisons, amounting to 7.3 per cent., the cess-payers have no control, the Boards of Superintendence being entirely appointed by Grand Juries.

Over the salaries of county officers neither the Grand Juries are the cess-payers have

adequate control, the salaries of nearly all the officers being fixed by statute so far back as 1836.

In the administration of Grand Jury cess there are some exceptional arrangements peculiar to particular officers and particular counties. The exceptional arrangements with regard to county officers to be noticed are—that there is a provision for superanuuating existing County Treasurers contained in the Act terminating the office in each county as vacancies occur, and transferring the duties parsly to a bank and partly to the Secretary of the Grand Jury. Again, there is a provision for superannuation as to prison officers, but no general provision as to

superannuation of county officers. The Grand Jury com of the county of Dublin is managed under a dictinct Act of Parliament, different from the general Act of 1836, under which the cess in other counties is mainly administered; under the Dublin Act there is a permanent Finance

Committee of the Grand Jury not existing in any other county. In the counties of the cities of Dublin, Cork, and Limerick, the fiscal powers of the Grand Juries have been transferred to the Town Councils. The Grand Jury summoned each term in the Queen's Bench for the county of the city of Dubhn, still, however, retains the power of appointing the officers of prisons.

The Town Councils of Belfast, Londonderry, and Sligo; the Township Commissionere of Blackrock, Clontarf, Dalkey, Kilmainham, Penabroke, Rathmines, and Bray; and the Town Commissioners of Newry, Ennishillen, Queenstown, and Dungarvan, have all sequired the right of managing, independently of the Grand Juries of the counties in which they are situated, the roads and streets within the town boundaries, but the towns contribute to certain charges on Grand Jury cose in common with other districts.

The particulars of the charges thus contributed to in the cases of the several towns enumerated in the preceding paragraph, and the elatutes under which the transfer of authority over roads and streets was made in each case from the Grund Juries to the

Town Authorities, are set forth in Appendix XXIV

By the Local Government (Ireland) Act, 1871, it is no longer necessary to apply for a local Act to effect the transfer of management of reads and bridges from the Grand Juries to the Town Authorities. It can now be transferred by Provisional Order made by the Irish Local Government Board, to be confirmed by a public Act of Parliament.

The Irish Local Government Board, in their Report of the 30th March last, notice that the first Provisional Order which they were called upon to issue under the Local Government (Ireland) Act, 1871, was for transferring from the Grand Jury of the County of Wexford to the Town Council of Wexford exclusive authority over roads, bridges, &c., within the borough. Petitions for similar Orders had been presented by Newtownards,

Westport, Ballins, and Belturbet. The Report states that the total cost incurred in the Wexford case, when brought to completion, was £40. In my Report for 1870, I had occasion to notice the ascertained cont of somewhat similar protosolings when effected by local Acts. The Rathunines and Rathgar Township Act, 1869, cost £469; the Pembroke Township Act, 1863, £1,245; the Bray Township

Act, 1866, £1,950; the Kingstown Township Act, 1869, £5,989; and the Sligo Borough Improvement Act, £14,000. Such a diminution of cost indicates the singular success, in respect of reduction of

cost, of the machinery provided by the Irish Local Government Act, 1871.

In my Report for 1871, a comparison was given of the poundage of county cess on the valuation in the different counties. It has not been thought necessary to give a similar

comparison in the present Report.

The larger part of the valuation—that depending on land—has not, under the existing system, changed as to the total of each townland since the valuation was made, and the aggregate amount of presentments varies very slightly from year to year. So, under these circumstances, the comparison there given is a sufficient general indication of the position of the various counties, until the powers of the Local Authorities over Grand Jury cens is enlarged or the valuation is revised. The want of uniformity in the existing valuation from county to county interferes with the farmers of the comparison, whilst those who wish to pursue the matter further, have in the books of presentments, as published by the Grand Juries, calculations annexed showing in most cases the poundage of the cess not only on the counties but also on the baronies.

OTHERE OF LOCAL COURTS. (a.) Clerks of the Peace.

The mixty of the Clark of the Peros is paid ont of the Grand Jury cans, and by remonentsion for sume of his data is a paid from the same reconstance part of the encolaments is received from (so, and a small port from the Imperial kaces. In the encolaments is received from (so, and a small port from the Imperial kaces. In the first of the Imperial kaces are the Imperial kaces and the Imperial kaces are the no power under the Grand Jury Aries of regulating the salaries of those officers, of granting from supermonation, of reminishing their summerishin studies different Azie, the Imperial kaces are the Imperial kaces and the Imperial kaces are the data by permanent deputies, of ventilability that removes the article and the public highest post case command for a salary, ship or an observed gian stamps.

The returns of the Clarks of the Peace being defective in 10 counties, it has been consusty to approxime the 2,190, combinement and form not classed or estimated, amongst the other another than 6 few-treating 2710 as arising from presentanean from the clarks of the compensation under Crimical Justice Act or form part of the Clarks of th

EMOLULISTI OP	CLIEBERS O	6.482	PEACE.	
Salaries and emoluments from Go Fees and emoluments other than Roseived from Imperial taxes.	from een	our, or Im	periol to	1
Property from Parliette from,				_
Total condensate				200

(b.) Clerks of the Grown.

There is a like want of power under the Grand Jury Acts, as in the case of Clerks of the Peace, of regulating the salaries of Clerks of the Crown, of granting them superammation, of terminating their statestable right to discharge their duties by permanent deputies, of consolidating their excluments, or of converting their fees into stamps.

In the case of the Clerk of the Coren of the city of Dublin, he is not paid a fixed salary, but, under an ancient arrangement, formerly applicable to all Clerks of the Coren, he receives a rariable sess cach year, by way of commutation of the abolished fees on convictions that used to be paid by prisoners. The Act under which this arrangement strike dates for the Nata 1813, 1811, 18 2 Geo. 17, c. 77.

The returns of the Clerks of the Crown are defective in 6 counties. It has been necessary to apportion the fees and emoluments not classified, £000; treating £432 as fees paid by Crown Solicitors and arising from Imperial taxes, and £77 as other fees. On the principle thus indicated the following table has been compiled:

	 	OMO HAI	
Salaries from Grand Jury cost,			10,021
Emoluments from Imperial taxes,			2,399
Other englements,			433
Total amolements, .			£12,853

(c.) Petty Sessions Clerks.

The management of Petty Sessions stamps and of Crown fines is under the Registrar of Petty Sessions Clerks, who makes a separator return to Parliament. A semmary of the result is alone given in Appendix IV, to this Report. The office of Petty Sessions Clerk is under the complete regulation of the Irish Executive, through the Registrar of Petty Sessions Clerks, and there is a power of regulating salaries and supermanustion.

6.050

2.800

2,632

The Treceipts and application of Petty Sessions stamps and Crowa fines are shown in the following table :-

Receives	PWOOM	Patrix	Sessions	Stants	ASD	Chown	Perce

Prov	luce of Crown fines, bugs of the dividend colons Clerks Invest	on the Ph	nes Act	Investment	Fund	and.	Petty	2,393
								£45,340

Officers of Local Courts.

Annity to Consolidated Fund, . \$3,9321 Treasurors of Beroughs,
And private parties, And private parties, Dublin Metropolitan Police, Bublin Metropolitan Police, Royal Irish Consisbulary Reward Fund, Balance to Crodit, £45.340

In the return presented to Parliament the proportion applied to Treasurers of Boroughs and private parties is not distinguished, but from information obtained in the Registrar of Petty Sessions Clerks office I have been able to form the estimate given above of the portion paid to Treasurers of Boroughs.

4. THE DOGS LICENCE DUTT.

The collecting of the doys licence duty is entrusted to the Petty Sessions Clerks, and a return is made of it to Parliament by the Registrar of Petty Scasions Clerks; so that an abstract only is included in Appendix V, to this Report. A considerable part of the an abstract only is included in Appendix V, to this Report. A considerable part of the an abstract only is included in Appendix V, to this Report. A considerable part of the an abstract only is included in Appendix V, to this Report. A considerable part of the surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury coss and the town rates.

APPLICATION OF DOOR LACENCE DUTY.

APPLICATIO	a on poor	Partition	Dett.		£
In aid of Grand Jury cost,					16.90
In old of Town Rates, Officers of Local Courts, for manny	second and	collection,	do.		10.39
Estra Cieries and Costs and Exper	taus, .				1,44
Total Dogs Lie					£29,03

5. LOCAL TAXES IN AID OF THE COST OF THE DUBLIS METROPOLITAN POLICE.

The contribution from local taxes towards the cost of the Police is differently arranged in the Dublin Metropolitan Police District from the arrangements that exist in the rest

The force is constituted on the model of the London Metropolitan Police, and the of Ireland. chief local tax is a rate of a fixed amount 8d. on the pound of the valuationcorresponding to the London Metropolitan Police rate, which is limited to 6%d in

the pound, i.e., three-fourths of 9cl. There are carriage duties as in London, but they were not revised at the time of the last revision of the London carrage duties. Such of these duties as are of an exceptional character are noticed in my Report for 1869.

The taxes peculiar to Dublin are those on pawnerokers' licences and publicans' certificates. The fines and fees from the Police Courts are connected with the Police Courts rather than with the Police. The nature and amount of these peculiar taxes are fully explained in my Report for 1869. The Dublin Metropolitan Police District got no share of the free quota of Constabulary

granted to the rest of Ireland from the Imperial taxes, under the arrangement adopted by Sir Robert Peel in 1846. The only towns which are in a position somewhat resembling Dublin in paying a considerable contribution for Police, are Belfast and Londonderry, under the Acts of Parliament by which the Royal Irish Constabulary were substituted for the local force of these towns,

London Metropolitun P			2	£
Rates on houses and land,			25,160	
Carriage duty, .			5,578	
_			-	31,62
Taxes peculiar to Dullin :				
Pawabrokers' licences,			6,452	
Publicana' cartificates.			481	

6. COURT LELY PRESENTMENTS.

3,559

The only Court Leet accertained to be still in operation in Ireland is that in the Manor of Killuliagh, including the town of Lisburn, in the county of Antrim; a full account of the standing orders of this Court Leet is given in Appendix XXVI. to my Report for 1869." The Court Leet presentments hear some resemblance to Grand Jury cess. in being made by a Court Leet Grand Jury and levied off land and being partly applied for manor reads; they resemble town taxation in heing applicable to town fountains, fire-engines, and fairs and markets. The total amount presented in 1872 was £303, whilst the amount in 1871 was £300, howing a falling-of of £57.

7. TAXATION UNDER HARBOUR AUTHORITIES IN IRELAND.

The receipts and expenditure of the Harbour Authorities are shown in the following summary :--

		£			
Imperi and expert tomage a	nd ballast		New works and improvements,		127,193
Grann.		120,107	Repairs and maintenance of wor		84,411
Harbour, port, anchoroge, b	reoy, and		Housing debt paid off,		60,400
bosconage tolls,		106,218	Payments not clamed.		\$1,256
Pilotage dues,		18,599	Laterest and amerities,		43,614
Wharf, pier, quay, and dook due		16,503	Wages,		50,983
Receipts not elarsed.		15,313	Balmaion.		
Bents, use of lighter boats, &c.,					21,618
		10,386	Busys, beacons, &c.,		12,971
Lighthouse or floating Eght done		2,004	Lighting harbours, dooles, &c.,		9,037
Sale of materials,		246	Route, rotes, taxen, do,		4,749
Money horrowed on bond.		159,419	Law expenses,		2,015
Preen Insperial taxes.		11,248			
Grand Jury case or local rate,			Repayments through Treasury t		
			taxes, .		
			Lighthouse and fleeting lights,		1,927
			Recorments to Grand Jury cars		
			and design to design and design	,	
Total Receipts, .		£451,009	Total Exponditure,		£451,143

The returns from which this summary is compiled are very complete, showing a small amount of receipts and expenditure unclassed.

The principal feature in the expenditure is the outlay for new works, £127,192, connected with the great improvement and development of Irish harbours. Included in the receipts are the following grants from the Imperial taxes-£9,764 in the case of Kingstown Harbour, £1,030 in the case of Duamore Harbour, and £454 in the case of Donaghadee Harhour, making £11,248, from which is to be deducted repayments to the Treasury on account of the same harbours to the extent of £1,798, leaving the halance of grant from Imperial taxes £9,450. None of the harhours thus receiving grants from the Imperial taxes are regular commercial or trading harbours, but all belong to the State.

^{*} Par. Pup., 1871, c. 300, p. 57.

S. INLAND NAVIGATIONS.

(a.) Maintained out of Grand Jury Cess.

These navigations were all made in connexion with works of drainage under statute 5 and 6 Vic., c. 83, and are under the management of Boards of Trustees, the vacancies on which are filled up by the Grand Juries of the counties in which the district is situated. The several navigations are fully described in my Report for 1871, p. 21.

INLAND NAVIGATIONS MAINVALUED OUT OF GRAND JUNY COSS. Exanditure.

From Grand Jury cess, Tolls,		. 1,586 . 156 . 51	Works, Salaries and incidentals,	:	:	837 634
Other sources,	÷	£1,793	Total Expenditure,			£1,461

(b.) Maintained out of the Imperial Taxes.

These navigations are all under the management of the Commissioners of Public Works. They are fully described in my Report for 1871.

Receipte.				Zigenti	dsow.	£
Parliamentary grant, Tells, Receipts not classed,	1	1	5,627 1,834 1,039	Works, Schooles and incidentals,	:	7,823 2,051
Total Recoipts,			25,993	Total Expenditure,		£0,874

O ASSESSED TO THE PARTY NO.

(a.) Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments are compiled from the Report of the Commissoners of Public Works for 1872-73. The rates on lands drained are stated to have produced £45,710, and the amount charged to county one was £3,574. Of the sum charged to proprietors of drained lands, £286 was for maintenance, under stat. 29 & 30 Vic., c. 49.

(b.) Maintenance Rates levied by Trustees of Drainage Districts.

The maintenance rates and other receipts and expenditure of Trustees are as follows:--MADSTENANCE OF ARRESTAL DRAINAGE UNDER TRUSTERS.

	Re	eiota.				Life	igmere.		. 6
Maintenance Rate, Lore, Other Receipts,				3,130 1,750 413	Ordinary Works, Manufessance, New Ronds, Other Expenses,	1	1	1	2,000 1,100 661 965
To	eal Be	esipte,		24,302	Total	1 Expe	nilitore,		£4,178

The statistics as to the receipts and expenditure on account of maintenance rates for arterial drainage are not so estimated as could be desired, from the want of returns. Having regard to the large expenditure on arterial drainage from 1842 to 1870, about £2,000,000, the small expenditure on maintenance suggests some doubt as to whether the statuteful arrangements are adequate for the due maintenance of these important works.

10. RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

In this Report all the receipts of the various town authorities have been grouned together to indilitate comparison and obtain a general view of the relative amount together to the different classes of town authorities. The transion levied by the Duhlin Metropolitan Police Commissioners has not been included, as the expanditure on Police is under the control of central and not of local authorities. The Court Leet presentments are also taken separately, as the jurisdiction of the Court Leet Grand Jury extends beyond the town boundary to the whole manor.

The receipts are divided into—(1) Rates on real property; (2) Tolls, dues, and fees (3) Receipts from property, and other receipts; (4) The receipts from borrowed money are set out separately; as also (5) Receipts from Grand Juries, included in Grand Jury presentments.

The rates in lieu of Grand Jury coas levied by the Town Councils of Dublin, Cork, and Limerick, in exercise of the power slowwhere vested in Grand Juries, are included in the town taxtation, and deducted, as in former years, as being rates both levied and managed by a town authority, from the Abstract of Grand Jury coss, where they are also returned, under stat 4 60s. IV., c. 33.

RECEIPT OF TOWN ACRESITES.

Lemen.	Teens under Teen Ouncin.	Turves under Communicates market Special Asta.	Towns under Count infracts under Age of 1886.	Trees tadar Lighting and Cleaning Commissioners	Votak Kemipis	Per cent.
Rates on Real Property,	£ 316,172 31,183	a 65,035 1,033	£ 15,967 2,931	£ 3,266 1,470	£ 451,340 36,854	60 t
Other Secrees (except from Botrowed Money and Grand Jury Presentation etc.),	76,072	5,456	11,810	6,029	99,360	160
From Berrowed Money, From Grand Jusy Prosentments,	\$3,690	54,630 132	200 48	= 1	87,860 170	13-1
Total,	100,407	a 197,566	30,954	10,758	675,698	160-

It appears from this table, that of the total receipts of fown authorities in Ireland, \$675,695, \$451,340, or 66% per our, was from rates on real property; £87,800, or 11% per cent, was from borrowed memory; £99,560, or 11% per cent, from property and other sources; £59,596, or 25% per cent, was from tolls, does, and fees; and £170 was from Grand Jury presentings.

Of the arms told respire, 2596, 607, or 750 per coat, is administered by the Town Constitute of the Linds cover; 127, 2506, 607, or 150 per cent, by 18 sutherlitten setting under special Acts of Commissioners of Sprays in Lindsh, the Ishirak Water Commissioners of Sprays in Lindsh, the Ishirak Water Commissioners of Lindsh, 19 per centre of the Ishirak Water Commissioners, 250, 500, 600, or 6 per centre, by 75 Boxcled of Town Commissioners asking under the Towns Emprovement (Islands) Act, 1184; nod £19,756, or 10 per cent. Lindship and Commissioners of Backing and the Market Commissioners of Backing and the Spray of the Commissioners of Backing and Commissioners of Backing a

In the expenditure of town authorities the principal feature is the expenditure on water supply, 415,028, or 20-2 per cent, of the whole, indicating the attention paid to this first element of sanitary improvement.

Years and Toron Assessment

Expression.	Trum neder Trum Consells.	You se under Communications under Epecial Acid-	Towns under Cumm into team under Act of \$554,	Towns under Lightong 120 Cirensing Commissioners	Total Expendiers.	Per
Total Expenditure,	833,710	£ 110,561	£ 27,567	£ 10,585	£ 679,439	100
Berrowed messay paid off, and Expendi-						25
ture unclassed	125,916	29,216	12,669	4,816	172,736	20
Water Supply,	06,461	38,319	103	306	186,028	20
Paving or Repairs of Streets,	134,493	6,977	3,139	394	184,702	200
Inol, Asylum, and charges paid out of		1)	
Grand Jury Ceas by Town Councils,	69,820		-	_	86,693	1 15
laol, Asylum, and charges paid in aid		1		1	00,000	1
of Grand Jury Cess,	11,649	8,224	-)	
Building, Demolition of Walls, &c.,	22,225	15,022	816	_	38,053	1 1
lighting toolsding Lamps, Pines, &c.,	12,575	5,234	6,383	3,781	28,072	
Making Sewers or Drains, Expenditure under Nuisance Removal Acts, and		1 3,000	,,,,,,,	.,		
other socitory objects.	23,000	9,933	759	184	27.066	1 .
Beausing and Watering Streets,	17,341	4,725	2,335	567	24,868	
Watching,	10.977	1111	545	497	13,135	1
Expenditure under Burial Grounds Act.	11,523	561	ž-		13,074	1 3

a Instaling estimate of £1,000 for Cleaterf and one Square in Dublin from which no return received.
5 Not stated in returns.

11. DEFFS OCTETATIONS AGAINST HARBOOK AND TOWN ACTIONITIES IN IRELAND. Returns have been obtained of the amount of debts incurred and cutetanding against harbour authorities and the various town authorities in Ireland, with the rate of interest payable on the debt; and the result is shown in the following summary:—

ayable on the debt; and the result is shown in the following summary:—

Butts Outstanding	Town Conside.	Harbour Authorities	Commis- sicurs under Special Aida	Commis- sincers under Act of 1834.	Lighting and Cleaning Contra- sisters.	Total.	Per cent.
Total debt outstanding at choos of year,	1,318,520	1,154,763	332,068	£ 25,178	£ 23,951	£,851,788	100-
At 6 per cent., or current Bank rate, .	97,688	2,923	31,419	8,067	6,617	71,681	24
Other thus Government loss, Ampent due Treasurer, Other unsecured date,	18,846 5,633 2,106	2 401 2 401 212	30,000 1,204 215	1,453	507	56,691 11,278 8,712	0
At 5 per cent, and not exceeding 0,	144,620	228,110	55,086	7,824	4,634	450,002	15
Other than Government lann, Louis interest not returned, Government louis,		63,582 163,611 6,000		_	-	272,433 163,613 14,325	5.
At 4 per cent, and not exceeding 5,	765,420	150,933	53,39	2,401	12,000	1,573,153	55-
At below 4 per cent.	8,780	18,300	209,240	0,115		305,846	10
On Government America,	573,000		2,00	754	-	451,067	15

The law as to harbour and town losss is in a complicated and unsatisfactory state, and hence the different rates of interest which harbours and towns have to pay for their

loans.

A similar complication as to the borrowing powers of the Lenden Metropolites.

Board of Works was terminated by as Act of 1160, 188 & 28 Vice, 10-102, under
which all freares becoming by the part of a to be by a cosmolidated stock, redeemable
at the opening, and the properties of the part of the properties of the part of the properties of the p

in the manner approved on.

The transfer of stock is made exactly like that of Government stock, and no notice
of any trust, express, implied or constructive, is to be entered in the books, or receivable
by the Beard or by any person or body corporate who keeps the books.

10 to the floated or by any parson or sordy corporate with caught us considering for The security of the horrower is made complete by a very summary resolution of the stock any carefulor obtaining a receiver if part and a superior that the stock and summary that the stock and summary that the stock and summary that the stock and th

previously they had to pay 4s per cone. for money, on any one paint paint similar to that now used for harbour and town borrowing in Ireland.

If the principle of this London Metropolitan Board Act as to borrowing powers were

If the principle of this Account Astronyanas Journal with it is very confidential away for the control of the first point of the control of t

12. BURIAL BOARDS.

In the case of Town Barial Boards, the receipts on account of burial rates are included in the town returns; but the classification in the Appendix shows the details of receipts and the expenditure both of these and of the Poor Law Borial Boards in a form to compare with the English returns, as shown in the following table:—

			Re	CERPOS.		
Bresat I	KANDI			Is a portion of the Population of England and Water openion that of Ireland.	ärehad.	Engined and Walto in excess of Ireland.
Rocelpts from zates, Foos, Other receipts,	:	:	:	£ 51,323 20,081 13,583	9,919 2,344 6,385	2 11,604 17,735 5,918
Total,				53,787	18,650	35,157
	_		Bars	SSOTTER.		
Salaries and wages, Fencing, draining, do Payment to Ministers Interest, annulties, as Reuts, rates, and taxe Publ in aid of poor ra	d da	da pald c	at,	9,943 10,758 3,974 94,351 3,813 514	1,506 6,573 9,306 3,150	8,377 5,185 2,974 16,123 663 514
Total,				53,383	19,497	50,856

It appears from this table this, no doubt from the progressive increase of population in Englined and Whise, the Birdli Board Sanisinsterion is now used there has in Itelatol, the properlicad receipts in a parties of the proportion of Toughad and White and White International Conference of the proportion of the production of Toughad and White and White the properlicad receipts in a partie of the production of the same and the same and when the properties received from textion and fines are nearly qualtimed. 2015 from rates, and £25,041 from free; while is Included only £2,346 is received from feet, agentate, 30,040 from rates. In Expland and tage sums appear to be paid for braying grounds, so the intervel, materials, and other paid of monacts to so less than £2,341 in the contract of the paid of the properties of the paid of the paid

13. Poou Rates.

The expanditure of poor rates is so fully reported upon by the Irish Local Government Board, that it is nanocessary to do more than refer to the short abstract inserted in Appendix XIX., to include poor rates in the estimate here made of the local taxation of Ireland.

14. LOCAL TAXATION FOR THE MERCANTILE MARINE FUND.

The receipts on account of the Mercantile Marine Fund are shown in the following-table:-

Fore under Merchant Shipping Viz.:-	Act,			***	2,287	
On discharge of crews.				1.087		
On examination of masters	s and	tooles.		653		
On engagement of crows,				559		
On renewal of certificates,			- 1	8		
					1000	

The entire of the sum thus received is paid over to the Mercantile Marine Fund.

15. Special Taxation on the Trade of Pawerboking in Ibeland.

The special taxation on the trade of pawnbroking—fees on pawnbrokers' returns, fees to appraisers and auctioneers of forfitied piedges, fees on notices of pawnbrokers' sales in Dublin, and fees to pawnbrokers' auctioneers in Dublin, are fully explained in my Report for 1869.

The amount of the special taxes on the trade of pawnbroking in Ireland is shown in the following summary:—

Payabrokers' Econom paid to Dublin Hetropolitan	olice, 6
Fees received by appealson and austioneers of fo	ritited pledges
outside Dublin District,	
Fore on pawnbroking returns, on notices of sale, and	licences,
	415

These two arise under Acts of the Parliament of Ireland, possed in the years 1786, 1788, and 1800. The trade of parubricking in Ireland is still regulated by stotestor of that date; the corresponding laws for regulating the trade of pawnbroking in Great Britain, the principal part of which dated back in 1800, have been consolidated in accordance with modern views as to the abolition of restraints on usury, by the Pawnbrokers do, 1872, which does not actual to Ireland.

16. Todas at Baidges and Februars.

The bridge in Irobial here mostly all boss built out of Grand Jary ones, so that there are the relaces with total, and of these for number as provide properly, and not included in the root. In the relation of the relation of the relation of the contraction of the contract of the contra

Re	oripte.	10	A A	IS AND DESIDORS.	Eupe	nditure.		
Tolls (estimate), Other Receipts,	:	:	. 6,633 20	Salaries, Works, Other Expenditure,	:	:	:	#98 718 4,630
Total,			. £0,653	Total,	÷	÷		£5,834

 CLASSIFICATION OF LOCAL TAXATION AND PROPORTION RECRIVED FROM (1) RATES OF REAL PROPERTY; (2) TOLIS, FEES, STAMPS, AND DUIS; AND (3) OTHER SOCROES.

Real PROPERTY (3) LOLLS, PRING STATES, DATE of the following table the local 'taxation of Ireland is classified to show how much is raised by rates on real property, how much arises from tolls, fees, stamps, and dues, and how much from other sources of receipt besides borrowed money and greats from the

(1965).00. of You taxabin, it has been assessment to deduce from the total receipts. In the case of ### (1995).00. of ### (1995).00

not presentments and it is the not amount of

CLASSIFICATION OF LOCAL TAXES.	Rates on Real Property-	Tolla, Peas, Stamps, and Date	Other Russiphs.	Total Retmeted Local Taxation of Ireland
	£	£	£	£
Grand Jury coss presented by Grand Jeries (not omount to be leved).	1,065,420	-	-	1,055,490
 Post of Cherks of the Posto (exclusive of receipts from Grand Jury cost), 	-	4,154	-	4,15
Foss of Clarks of the Crown (exclusive of receipts from Grand Jury coss), Hard Costs and Crown fines, Days Licence duty.	Ξ	453 45,947 20,080	2,393	45,34 29,08
 Dublin Matropoliton Police taxos (*exclusive of fines from Police Courts, included in 4, above). Guart Leet Presentances. 	96,100 993	13,490	=	39,58
 Harbour taxation (annialive of receipts from Grand Jury cost). 	-	973,890	18,578	287,33
 Inhani Navigation transition (enclusive of receipts from Grand Juny cost), Arterial Denings transition (exclusive of like receipts), Town transition under Town Authorities (contrains of 	48,840	1,992	1,580 418	8,87 49,93
entra receipts from Dogs License duty, fines, &c., and from Grand Jury cost),	453,340	30,896	94,339	569,57
 Burial Board texas (coolunive of wint is received by Town Burial Boards). 	3,787	554	34	6,27
 Poer rate and local receipts (tencharive of repayment of relief). Light does, and fees unfer Morchant Shipping Act. 	748,586	24,118	5,650	754,92 94,11
 Special texestion on Provuleokeen (exclusive of Dublin Metropolitan Police receipts). 	-	8,402 6,633	- 90	8,60

It appears from this table that the total of the local taxation of Ireland is distributed in the following proportions :-

2,314,440

LOCAL TAXABLE OF INDIAND (EXCLUSIVE OF RECEIPES PROS LOADS AND FROM IMPERIAL TAXES). Two nexts 100-

Rates on real property, Tolls, Fees, Stamps, and Dues, Other Receipts, 15.

The corresponding amount and proportion of the same class of English local taxation is as follows :-

		Lu	PERIAL	TAXES).				
					. A	Per cuel-		
Total,					24,836,000	1000	1	

17,406,000 The above amount of local taxation of Ireland represents a charge to local sources of 10s. 9st per head of population, while the amount for England and Wales represents

a charge to local sources of £1 1s. 10st. per head of population. If this charge was in both countries entirely defrayed by rates on real property, it would represent an average charge of 4s. 4d. in the pound of the Irish valuation (£13,329,354), and a charge of 4s. 7d. in the pound of the English valuation (£107,866,000). As only 81 per cent, of the local taxation is raised by rates in Ireland, the actual average rates are only 3s. 6d. in the pound of the Irish valuation. In England and

£2,600 in 1872, Appendix VI., deducted, and not £2,800 in 1870, in Appendix IV.
 † Repayment of relief (£2,291) is treated as a deduction from expenditure.

Wales the amount raised by rates is 70 per cent. of the whole, or 3s. 3d. in the pound

of the valuation. Turnnike tells, which were abelished in 1857 in Ireland, still exist in England and Wales; they amounted in 1871 to £866,173, or 5 per cent of the total of the local taxation. If the charges now defrayed by turnpike tells were entirely transferred to

the rates in England, as in Ireland, the proportion defrayed by rates in England would be mised to 75 per cent, nearly approaching the Irish proportion of charges defrayed by rates, and the actual rates would be raised from 3s. 3d. to 3s. 5d. in the pound of the valuation.

The rapidity with which tarapike tells are being abolished in England is only allightly indicated by Mr. Pardy's Abstract. It shows a falling-off in receipts from tumpike tolls, from £934,231 in 1869 to £866,173 in 1871; but it is under the operation of the general Turnpike Acts, passed in 1871 and 1872, that so many trusts have terminated or are fixed to terminate in brief periods, so that there was not time for these Acts to produce their full effects on the English statistics of 1871. One other difference between Ireland and England it is scorcely necessary to notice-

it now produces so small an effect. Compulsory Charch rates, which were abolished in Ireland in 1833, are now levied in England in those cases only where there are debts charged upon them. The debts, which in 1869-70 were £145,310, in 1870-71 had fallen to £112,898. The compulsory Church rates levied to discharge the debts, which were \$20,278 in 1869-70, had fallen to £23,186 in 1870-71. These figures are so small as to produce no effect on the comparison between the two countries, and are only important as indicating the rapidity with which compulsory Church rates are being extinguished in England and Wales.

Other Items includes in the Exclise Austract of Local Taxation, 1870-71.

The Abstract, dated 3rd January, 1873,* of Local Taxation Returns of England and Wales for the year 1870-71, has been prepared by Mr. Purdy, Principal of the Statistical Department of the Local Government Board, to which department the compilation of the English returns corresponding to these in this volume has been recently transferred, by statute, from the Home Office (statute 23 & 24 Vic., c. 51). The total revenue from all sources connected with local taxation in England and Wales is stated to be £30,209,659; this includes the amount received from Iouns during the year, and also the contributions from the Imperial taxes through Hor Majesty's Treasury in aid of rates.

(a.) Receipts from Money borrowed.

In my estimates of the local taxation in Ireland, the amount received from loans in each year have been always deducted when returned, and omitted from the total estimate. From loans being chiefly contracted—not to supply deficiencies of local rates, but for

specific public improvements, like water works, sewers, bridges, roads, &c., the amount naturally varies in different years in an entirely different manner from the ordinary local taxation.

From the character of the objects on which the loans in aid of local taxes are expended. such expenditure most directly of all the applications of local taxes produces increased value in benefite to bealth and convenience that counterbalance the burden created. Loans, again, when strictly considered, are postponed—not immediate taxation.

From the administrative point of view of measuring the total power of expenditure intrusted to local authorities it is natural to include loans; but for the purpose of measuring the burden of taxation from year to year it is more convenient to omit them. The tables annexed to Mr. Purdy's statement and the returns be refers to, in all cases where the loans are of large amount, show the amount of loans separately from the other The return of county rates for England does not show this, but I have estimated the loans in this case from the total amount of debt, the amount paid off each year, and other information in the return, at £250,000; in this way I have estimated the total receipts from leans included in the returns of local taxation in England and Wales at £4,500,000, and deducted this amount from Mr. Purdy's total of £30,209,659. If the principle of including all losss raised on security of local rates were strictly carried out in estimating the total local taxation of England and Wales, comething should be added to Mr. Purdy's total, as he states in a note that £719,340 was sanctioned

in 1870 as loans on poor rates, but that the money actually raised on that authority

A similar difficulty to that experienced by Mr. Purdy in the case of Poor Law loans in England, has arisen in exhibiting a perfect total of the receipts within the year free loans in Ireland.

The stimes of Gread Jury posentioneds (the largest local tass) show a considerable amount of responsance of storeous encope-255,00 to Georgeometra, and £5,775 to others than the Georeanent—but there is nothing in the statutable return of presenments to show the model of the amount for borrowed under a Crost Garage presentance must be a considerable of the contract of the contract of the contract of the must be contracted by the contract of the contract of the contraction of the Attentes of Gread any presentations was not transferred from the Brown of Cameno to this office small the present year, after many of the returns for 1571 had been made, there was not sufficient opportunity of charing, the results of this defect is the server and the contraction opportunity of charing, the results of this defect is the

In the forms of return for other classes of expenditure settled in this office on the model of the English forms, the amount received from borrowed money is returned in the following cases:—

RECUPSE PROF. DORSEN DREADWIN.

Harbour Author Arterial Drains Town Councils	on secs	arity of a	redes.					1	- 1	1,76
Town Commissi Town Commiss	oners,	unike S	pecial A	ets, en	security	of rates,	1814	on noo		54,65
of rules,	·	oum: I		quores	· Care	ing no	, 100%			10
	march 1	Baseled	a from a	*****	barrowed	by show	anth-	oltles.		£342.03

(b.) Grants from the Imperial Taxes in aid of Local Rates.

In my estimate of the local textsion of lockand, the amount received by very of greats in aid from the lineprist knews have been always deducted when returned, and omitted from the total estimate. The returns asked for by the Select Committee of the House of Communication the present series of returns of local textsion in 1944-50, we show recommendation the present series of returns of local textsion have been collected England by star 35 at 24 villes, a 5.1. In excendence with the previous of the Act, they depth as the contract of the Selection of the Selectio

In Mr. Purdy's Abstract of the Local Taxation of England and Wales for 1870-71, dated 3rd January, 1873, the total he gives of £30,209,659 includes grants in aid from the Imperial taxes, which he specifies under the beads of "Poor lates," "Police," "Prosecution and Maintenance of Prisoners," and "London Birte Brigade: "—

GRANTS TROM DITERIOR TAXES IN ARR OF LOCAL RATES IN ENGLAND AND WALRS.

1.2.5	Police, Pressoution and maintenance of priors Prop rates;	ters,	:	:	;	464,000 249,024	
	(a.) Payments to molical efficers (b.) Salazies to schoolmasters and	and for d schooled	rugt, Heceses,		14,684 36,139		
4	Lendon Metropolitan Fire Brigade,			. ~	-	10,000	
						£873.847	

The only grants from the Imperial taxes included in the Irish Local Taxation Returns in the Appendices, but deducted from the estimate in the Report on the principle above stated, are the following:—

GRANTS PROB	Inte	mal Ta	OS IN A	II TO CI	CAL	Rarts :	s Inc.	LND.	
Peor rules : Payme	nts for	motion	officers,	schoolus	ates e	ad rebo	ohnistre	ates,	78,811
Harbours under Cox	czeńseko:	pope of)	Public W	ceks,					9,450
Navigations under C	O DEADOSE	ústera o	f Publis	Works					5,637
Clerks of the Peace,									718
Clarks of the Crown,									413
									_

This total is not, however, truly comparable with Mr. Purdy's return as to England.

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From the system of public prosecutions in Ireland on the Scotch model, the sums ment on prosecutions out of Imperial taxes far exceed in proportion the sum spent in spens on prosections on or imperial taxes are exceed in propression are said spills in Regular and Wales; let this amount does not appear in the Irish Rourns of Local Taxation, as it is not spent in aid of local rates. The expanditure on prosecutions of entirely managed by the Executive Government. It is unancommon in rather to assimi-for the purpose of comparison, as the tendency of pending and Irish; than to assimilate late the English system on this subject to destinate. As English Amis from the ance to sugging system on ann subject to the crosses and trial, train to instimilate the Irish and Scotch—which are so nearly identical—to the English. Again, from the defective nature of the statutable form of return as to Grand Jury coss already referred to, the receipts from the Imperial taxes towards the cost to local taxes of convicted prisoners do not appear in the Irish returns; but they are necessarily excluded from the cess to he levied, and so their not appearing does not affect the total included in the estimate.

In the case of Police, again, there are no contributions from the Imperial taxes in aid of local rates applied by local authorities towards cost of Police in Ireland. The local Police authorities in Ireland have been all superseded, and the Police force is entirely under officers appointed by Government, and the cost is managed by the Irish Executive under the sanction of the Lords Commissioners of Hor Majesty's Treasury. The returns to the Criminal Statistics branch of this office show that the Royal Irish Constabulary cost the Imperial taxes in the year ended 31st March, 1872, £796,876,

and the Duhlin Metropolitan Police £40,628, or £837,504 in all.

Without taking into account the costs of prosecutions or convicted prisoners, the cost of Police to the Imperial taxes (£837,504) added to the £73,811 granted in aid of poor rates makes £911,315, showing under those two heads a larger assistance from Imperial taxes than the whole sum stated by Mr. Purdy as included in the English returns.

This statement would, however, he very incomplete without adding that the Irish mite of contribution of Imperial taxes to the Police rests partly on the compensation granted in 1846 to the landed interest for the effects of free trade, and partly on the State policy of keeping up the Irish Police as a force not alone against purely local disturbance, but against political offences and party outrages arising out of historical and political causes of an Imperial rather than of a county or town character proper to be charged to local rates.

Upon the principle upon which the English and Irish returns of local taxation are framed, of including income from property when applied to the same object as local taxation, now that local rates are applied to education in England and Wales, it would appear that the income from permanent endowments on public trusts for education should in strictness be included. The difference in the receipts from "other sources," chiefly property, in the table in

Section 17 above, is very remarkable. In England the receipts by local authorities from other sources than rates or tolls, &c., formed 13-2 per cent. of the total, and amounted to £3,256,000. In Ireland they formed only 4 per cent. of the total, and amounted to only £118,008

If the educational endowments were added in both countries, the difference in the amount received from other sources than rates or tolls, &c., would be still more striking, and each figures are necessary for a complete view of the subject.

Again, if other grants from Imperial taxes to objects partly provided for by local

rates are included, as Mr. Purdy has done in his abstract, the grants for educational purposes should be taken into account. If the question of grants in the two countries is thus entered on, the exemptions

should be also considered.

Under all these circumstances, I think it is simpler and safer to exclude the grants from Imperial taxes out of the estimate of local taxation of Ireland, as has always been hitherto done, and from the corresponding English figures estimated for comparison, and to confine the total of the local taxation to the figures asked for hy the Select Committee of the House of Commons on the taxation of Ireland in 1864-65, and to leave for a distinct inquiry and report the larger question raised by Mr. Purdy by his including grants from the Imperial taxes in his Abstract of the Local Taxation of Ragland and Wales. The larger question so raised may be stated thus—What is the effort on the local and Imperial taxation of Ireland and England and Wales, of all the existing differences in the mode of providing for the same services in the two countries?

19. SUMMARY OF CONCLUSIONS.

The following are the principal conclusions of the preceding Report :---

1. The receipts from local taxes in Ireland and from property connected therewith. but not including receipts from borrowed money or grants from the Imperial taxes in aid of local taxes, have been estimated for 1872 at £2,905,250, chowing an increase of £118,501 or 4.2 per cent, on the estimate for 1871.

The corresponding figure has been estimated for England and Wales, for 1870-71, the latest date for which the returns have been presented to Parliament, compiled by Mr. Purdy, Principal of the Statistical Department of the English Local Government Board, to which department the compilation of the English returns have been recently transferred, by statute, from the Home Office. My estimate of the English figure is £24,836,000, showing a decrease of £164,000 or 0.7 per cent. on the estimate of the English figure for 1869-70 given in my last Report.

3. In Ireland this local taxation represents a charge to local sources of 10s. 9cl. per

head of population, while the amount for England and Walco represents a charge to local sources of £1 1s. 10d, per head of population. 4. If this charge was in both countries entirely defrayed by rates on real property it would represent an average charge of 4s. 4d. in the pound of the Irish valuation, and

a charge of 4s. 7d. in the pound of the English valuation. 5. Ac only 81 per cent, of the local taxation is raised by rates in Ireland, the notual average rates are only 3s. 6d. in the pound of the Irish valuation. In England and

Wates the amount raised by rates is 70 per cent of the whole, or 3s. 3sl. in the pound

of the English valuation 6. Turopike tolls, which were sholished in 1857 in Ireland, still exist in England and Walco; they amounted in 1871 to £866,173 or 5 per cent. of the whole local taxation. If the charges now defrayed by turnpike tells were entirely transferred to the rates in England as in Ireland, the proportion defrayed by rates in England would be raised from 70 to 75 per cent, nearly approaching the Irish proportion of charges defrayed by rates, and the actual rates would be raised in England from 3s. 3d. to 3s. 5d. in the pound of valuation. The rapidity with which turnpike folls are being abolished in England is only slightly indicated by Mr. Purdy's abstract; it shows a falling-off in receipts from turnpike tolls

from £934,231 in 1869 to £866,173 in 1871; but it is under the operation of the general Turnpike Acts, passed in 1871 and 1872, that so many trusts have terminated or are fixed to terminate in brief periods, and there was not time for the full effect of these Acts

to be indicated by the English statistics of 1871 to be indicated by the English extracts of 1871. The difference between 17th and English local taxes, which arises from the "T. The difference between 17th and English local taxes, which arises from the Ireland has almost come to an ext. and the days which amounted to 2.6 L15330 in 1870-1871 has almost come to an ext. and the debts which amounted to 2.6 L15330 in 1800-19 had fallen in 1870-71 to £113,698. The compository Church rates levied to the control of the 1870-1871 to £213,698 in 1870-71. These figures indicate a rapid extinction of debt, and consequently rapid extinction of

compulsory Church rates in England and Walos.

 The English returns of local taxation, besides the sum of £24,836,000 from rates, tolls, &c., include receipts from borrowed money to the extent of £4,500,000. In addition to this there is the unscertained amount borrowed in 1871 on the eccurity of poor rates, Loans on such security to the extent of £719,340 having been sanctioned in 1870. the Irish returns there are, besides the £2,905,250 from rates, tells, &c., receipts from borrowed money to the extent of £242,000 returned. This amount, however, is like the amount in the English returns incomplete, as owing to a defect in the statutable form of return of presentments of Grand Jury cess, although there are indications of borrowed money in the repayments of instalments of debt to the extent of £39,276, there is no account of the receipts from borrowed money during the year.

9. The English returns of local taxation further include grants from the Imperial taxes in aid of the local rates to the extent of £878,847, viz., £464,000 for Polios, £249,024 for prosecutions and maintenance of prisoners, £150,823 in aid of poor rates under the head of Medical Officers, Schoolmasters and Schoolmistresses, and £10,000 to the London Metropolitan Fire Brigade. The Irish returns show only £90,019 contributions from Imperial taxes in aid of local rates, viz., £73,811 in aid of poor rates for Medical Officers, Schoolmastere and Schoolmistresses, as in England, £9,450 for Harbours under Commissioners of Public Works, £5,627 for Navigations under Commissioners of Public Works, £718 for Clerks of the Peace, and £413 for Clerks of the Crown.

10. From the existence in Ireland of the system of public prosecutors under the

Attorney-General, on the Scotch model, the sums spont on prosecutions out of Imperial taxes far exceed in proportion the sum spent in England and Wales, but this amount does not appear in the returns of local taxation (except the above small sums to Clerks of Peace and Crown), as it is not spent in aid of local rates. The expenditure is entirely managed by the Executive Government. It is, however, unnecessary to attempt to supply the figures of the cost of prosecutions in Ireland for comparison, as the tendency of pending proposals is rather to assimilate the English system on this subject to the Scotch and Irish than to assimilate the Irish and Scotch, which are so nearly identical, to the English.

11. With respect to the contributions from Imperial taxes to the cost of convicted

prisoners, owing to a defect in the statutable form of return as to Grand Jury cess already referred to, these contributions do not appear in the Irish returns ; but they are necessarily excluded from the net Grand Jury cess to be levied, and so their not appearing does not

affect the estimated total

12. As to the cost of Police, as the Irish Police have been entirely taken from the local authorities and placed under the central Government, there are no contributions from Imperial taxes in aid of local rates applied to Police. The cost of the Police to the Imperial taxes is returned to the hunch of this office connected with the Criminal Statistics as £837,504. This added to the grants in aid of poor rates, £73,811, makes the grants to Irish objects under the heads of Police and poor rates, £911,315; a greater sum than £878,847, the grants in England to Police and poor rates, with prosecutions, prisoners, and Fire Brigade included

13. In the comparison, suggested by the English abstracts including grants from Imperial taxes in the local taxation returns, the reasons for the Irish rate of contributions for Police are to be borne in mind, --partly compensation granted in 1846 to the landed interest for the effects of free trade, and partly the State policy of keeping up the Irish Police as a force, not alone against purely local disturbance, but against political offences and party outrages arising out of historical and political causes of an Imperial rather

than of a county or town character proper to be charged to local rates.

14. It is simpler and safer to exclude the grants from Imperial taxes out of the estimate

of local taxation of Ireland, as has always been hitherto done, and from the corresponding English figures estimated for comparison, thus confining the figures to those sought for by the Beloct Committee of the House of Commons of 1864-65, on the taxation of Ireland, on whose recommendation the returns of Irish local taxation have been collected since 1865. 15. The large question raised by Mr. Purdy's including the grants from Imperial taxes in the English Abstract of Local Taxation, is one fitting for a separate inquiry and report into the effect on the local and Imperial taxation of Ireland and England of all the

existing differences in the mode of providing for the same services in the two countries. 16. With regard to Grand Jury cose, the largest local tax, the returns are more complete than in any former year, the preparation of the abstract from the Treasurer's accounts and copies of presentments having been transferred from the House of Commons to this office

As a result of this change the following statistics connected with pending public questions are for the first time shown from the returns respecting Grand Jury cess:-(a.) The proposed change of introducing the elective principle into the selection of

Governors of Lunatic Asylums, will affect 13 5 per cent. of the gross amount presented, or £164,318, (b.) The portion of the cost for the tenement valuation charged to Grand Jury cess

amounts to £10,354. (c.) The proposal to consolidate the administration of County Hospitals and Infirmaries with that of Poor Law Hospitals under the Local Government Board affects

£37,170 a year or 3.0 per cens. of gross presentments. (d.) The proposal to introduce representatives of cess payers on the Board of Superintendence of Gaols affects £88,532 a year or 7.3 per cent. of the cass. Two other important figures are now deduced from the Grand Jury returns for the first time :-

(c.) The cost of extra Police charged to Grand Jury cess is £27,255. (f.) The presentments of instalments for repayment of debt are £29,500 to Government

and £9,776 to others, or £39,276 in all. 17. In connexion with Grand Jury cess it is important to notice the singular success of the Local Government (Ireland) Act, 1871, in reducing the cost of transferring the charge of reads within a town boundary, from a Grand Jury to a town authority. The Local Government Board have effected this change for the town of Wexford at the cost of £40, whilst under the old plan of a local Act of Parliament for somewhat similar purposes

Rathmines was put to the cost of £469, Pembroke Township to £1,245, Bray to £1,950, Kingstown to £5,989, and Sligo to £14,000.

Newtownards, Westport, Ballina, and Belturhet have applied for provisional orders

cinilite to that made in the case of Wexford.

18. From the importance attacked by twen surherities to this change, the Appendix (XXIV) showing the cast arrangement adopted on the transfer of authority over roads from the placed Acts, in the case of Belbeit, Demaperan, Emaster, Challey, You for surherity to lead Acts, in the case of Belbeit, Demaperan, Emaster, Challey, Kilmainham, Pennicke, Radamines and Bray, which was annexed to may Report for 1171, has hen engain anded to the present Report.

19. The simple machinery of legislation by provisional order, thus so successfully

applied, admits of easy extension as a means of dealing with many of the suggestions for removing anomalies connected with Iriah local taxation.

20. The statistics collected as to town and harhour loans show that an immediate saving of £21,370 a year, and a possible ultimate saving of £21,794, might be effected by applying to the complicated law as to town and harbour loans provisions similar to stat. 22 & 33 Vis., a 103, by which the London Metropolitian Ecoard of Works has

been so successful in raising money at a low rate of interest.

21. The antificia as to taxes on the trade of possible days in Probabil above that the trade is subject to taxes using under acts of the Irish Parliament passed in 178, 1786, and 1800, and is regulated by Acts of the Arish Parliament passed in 178, 1786, and 1800, and is regulated by Acts of that days; while by the Powviceben Act of 1770, which have the Irish Parliament of the Arish Parliament and Parliament Par

32. Of the total receipts of town authorities (£675,626), 75 per cent. (£50,607) in administered by the Town Conscilion of the 11 chief fowns, 119 per cent. (£197,948) 13 suborities under special Acts (including the Belfast Water Commissioners and Scammissioners of Squares in Dublin), 47 per cent. (£50,954) by 75 Boards of Town Commissioners acting under the Towns Improvement (Ireland) Act, 1854, and 15 per cent. (£10,736) by 14 Boards of Lighting and Cleaning Commissioners still sculer.

under the old Lighting and Cleansing Act of 1829.

24. The principal feature of the expenditure of town authorities is an expenditure of

Irish harbours.

£136,928, or 20-2 per cent of the whole, on water supply, indicating the attention public to this first element of sanitary improvement.

25. The principal feature of the expenditure of harbour authorities is an expenditure of £137,139, or 28 nor exent of the whole, on the improvement and development of

As the services of my assistant, Susmed Prenter, ear, terminate with this Report, I, have to represent to His Excellent, how much I am indicided to his stitutional statistical talent and efficient services in the compilation of the returns and Report on the Statistics of to Constitution of 1971 and 1971. I have to make a similar representation with respect to William Multicolland, ear, who assisted use in the returns for the years from 1955 to William Multicolland, ear, who assisted use in the returns for the years from 1955 to the William Allicolland, ear, who assisted use in the returns for the years then 1955 at time when I was much preceded with other Official words. So to specify on the extens at a time when I was much preceded with other Official with.

W. NEILSON HANCOCK.

GENERAL SUMMARY OF APPENDICES.

Returns of Local Taxation classified according to the objects to which Taxation applied.

ORIENTO WHERE LOCAL TAXABLEY APPLIED	Eunber of Appendice.	NAMES OF RECEIVE	Prop
ads, Lauvic Arylana, Prison, Information, Hespital County Officers, Police, Courthours, and Valuation.	, a	fisand Jusy Core authorized to be lesied by Percentances of Great Jones or Dorn Coracia, compiled from Lacounts of Yerosare under States 4 On. IV., c. 26, n. 18, and Ospec of Processorest under States 40 Ge., IV., p. 24.	3
Scena of Local Courts,	11.	Sec., Salary, and Encluments of Clerks of the Peace,	2
Do. Do.	. m	Fee, Salary, and Employeests of Clerks of the Crown,	0
Econ of Local Courts, Police, and Tenasurous a Bureague, and Tenn Counsile.	d IV	Putp Society Strange, and Place and Penaltics, Associate and Application of	3
ficers of Local Courts, and in old of tioneral Jac Presentances and Town Exten	Y.	Dog Litturer Dety, Amount and Application of,	3
de,	. VI.	Special Local Texas for Dublia Mateopolesus Pelice,	. 3
oods and other objects of Court Look Expenditure	VIL	Court Levi Pronotuents in Minor of Killellagh, Including the Town of Libburn, in County of Astrin.	ŀ
iarkonn,	van	Dure, Tolls, and other Reselpts, with Espendature of Horbons, Authorities.	1
ated Herigation,	· IX.	Edicard other Beeign, with Expenditure on Marketine units and out of Grant Jury Con.	1
Do. Di	. x	T-fo and other Receipts with Expenditure of Novquakes multiplied out of Expendi Tanza.	1
sterlel Dealways,	31.	Repayments out of Dissistage Rates and Gened Jury Cost of Expenditure under Communemers of Public Works.	1
po pe	. XII.	Militarence Bokes and other Recolpts and Expenditure of Tractics of Arten & Francage Districts.	ŀ
ageness in Towns for Clemning Lighting Province Streets, Water Supply, and other Scridary Chiputs.	d XIII.	Receipts and Responditure by Ten w Countries.	
De Dog	. xiv.	Of York Connectationers under Special Acts.	. .
Do De	. xv.	Of Town Cornelaiseers under the Act of 1834,	
Do Do,	. XVL	Of Lighting and Cleaning Commissioners,	ŀ
Do. Do	xvn.	Sucressy of Debts of Town and Harkour Authorities,	
harial Greently	. XVIII.	Barriel Erics, Excepts from Pror Rator, scal other Expenditur	w,
helpf of the Pose and other Expenditure of Guardin of the Pose.	e XIX	Benney of Restjes sol Application of Peer Bases,	
Digects of Nervousle Marine Penl	. xx.	Light Donesal Fee soler the Merchael Shipping Act,	
Others of the Twee Council of Dalabis and other Auri writes cost and with the regulature of the Twee Powerland.	XXL	For received by Appraises and Anishnoon of Forbito- Pinger dowlers than in the City or Deblin.	4
Do. De	. XXII	Fee, parison by the Marchal of City of Dublic, and Americal Feel, and Fredges is City of Dublic.	4
Melastonance of Text (ye and Terries,	. sxu	Tells at Kridges and Feering	
Books and Streets	. xxrv.	Abstract showing the Districts of Urban Authorities while meantain their own Ecole and Streets.	à.

APPEXDIX I.—SUMMARY of Grand Jury Cos, suther ized by Prescutment to be levied in year 1872, compiled Juries acting as Treasurers, and from the Copies of Presentments formished under Stat. 49 Geo. III., c. 84. southed in 4 Geo. IV. c. 33 with

	Best	n try Bhi	KFL.		Schales-		Pu	nav Eures	110.	
CHIES AND OF THESE	Total	New,	Xepsits.	Censt or 25 sinces 25 cones, Eventues and Bepalm	Onesaly Officers, other three in French tad Enthrolls	Price ski Roderell tellare.	Bolishy and Repaiding	Other Expenses.	Pales, for interpass of Process.	Total.
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	4	6	6	L.	- 6	.0	- 6			
iatrin,	15,924	2,354	11,109	133	2,841	1,965	- 1	9,415	-	4.000
Armegh	17,004	2,511	14,192	504	2,615	744	110	F74	40	1,000
Defen.	7,100	1,011	0,000	99	3,612	509	-	620	-	1,000
Intelestingue, County of the Town,	3,480	517	1,111		111	-	-	96	4	la la
Davis,	11,641	265	11,980	278	1,704	NO.	84	850	110	3,425
Dies,	27,440	2,171	10,714	894	9,519	647	-	716	-	1,760
Cork Gwesty,	57,000	6,640	11,040	274	6,842	1,720	30	3,446	-	4.149
Cork, County of the City,		-	-	100	514	1,014	-	1,000	-	2,611
Donegol,	24,412	3,410	10,048	-	0,000	1,794	-	71.6	des	6,150
Dorn,	43,211	1,074	86,891	3,979	1,941	3,614	-	01,000	-	1,566
Anogheria, County of the Street,	041	227	224	0.6	2016	100	-	214	- 1	131
Daldin County,	29,466	696	10,776	59	1,073	1,455	-	1.694		2304
Dubble, Creatly of the City,	6,187	8,100	211	13	1211	6,877	194	5,470	- 1	22,30
irmungh	19,448	150	13,516	**	3,724	716	-	44.8	- 1	1.10
Infrary County.	20,454	400	16.01	- "	4,160	1,616	216	3,679		1.03
Inlusty, Comaty of the Torra,	1,411	10	1.80		710	-	440	604	14	-
large,	25,144	6459	13,514	960	241/	3,306		3,800	_ "	5.79
Difference of the second	36,610	470	16,848	340	2,044	1,879		2,010	116	1.07
Library County,	37,943	9,437	16,399	7	5,741	1,000		715	- "	1,810
Officency, County of City.	414	249	114	4	940	- 10		104		987
King's County.	16,516	664	10,515	141	7,161	10		900		3,510
Leitrin,	6.110	1400	5,716		5,120	617		100	10	3,544
Limerick,	93,740	194	23,007	-	5,700	1.8%	- 01	340		1,000
Lemorisk, Cownty of the City.	-	- "	11,000		-261	146		1,710	101	1,000
Lendonterry	90,192	2.047	MARK	733	ATTE	100		1,014	1	1,01
Langked.	6,551	1400	0,641	44	1,940	781		720	_ 1	1,49
Levels,	5,540	411	0,000	107	5,119	160		110		1,00
Mara.	15,698	5.160	1940	20						140
Croth,	33,190	274	18,000		5,673	1,114	160	3,416		
Moraghaa,	14,772	1,860			3,664	1,045	29	644		1,01
Queen's County,	13,000	243	29,117	104	1,131	7.55	-	850	10	1,61
Волосиныя,	12,000	200	19,686	229	1,700	720	-	800		1,00
Step.	10,000			96	3,542	770		800	- 1	1,77
Dipporary, North Riding.	15,733	112	9,684	2.5	9,560	186	- 1	814	- 1	1,6
Ripporary, Beeth Didlog.	12,664	1,122	19,314	-	9,537	3,925	-	1,643	-	1,275
Drawn,	15,464		14,649	-	2,611	3,428	-	1,659	-	1,69
	15,224	5,416	82,686	140	8,973	8.08	80	TEA	- 1	1,640
Name of Street, Street		1,410	14,714	50	1,885	706	-	423		7,118
Festmonth, country or Cop,	0.665	-	29	65	120	223	- 1	426	1	+13
		1,048	8,424	141	1,643	000		1,184	- 1	1,650
	15,160	2,814	14,415		4,116	ces	-	1,090	-	1,214
1301394	11,120	Fas	15,900	11	3,468	8.826	-	0.500	- 1	1,813
Telef.	498,089	160.000	423,414	7,000	96,704	50,209	1,811	46,651	1,000	15,653

from accounts faraiched (under Stat. 4 Geo. IV., c. 33, s. 18,) by County Treasurers and Secretaries of Grand

	Der	ASSESSE OF	German	EFT	Reper-	Politic .		Gene	Amount	7Kyrt	
Polon, for fingles spil leasure.	For Extra Police	For Minne- age- of Langile Applicant	Per Velenites	Des Branch by	to others	Oredon (latina- ener red Eveptale)	Misroi- Ignorea.	Peneral- tervis	porce alle mores and other Cerebia	A moved of feered Jusy Descrip Tel Level	CITIES AND OF TAYER.
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Æ	4	4		4	0	- 6	- 6	.0	- 6		
12	1,627	8,217	668	451	0,412	1,420	4,040	41,190	16,511	54,710	Antrine.
17	441	8,817	200	114	1,211	914	1,2%	48,627	2,614	27,440	Arringh.
- 4	-	1,549	11	41	210	385	909	\$1,701	642	13,663	Culve
2	-	294	10	10	176		225	2,816	-	3,000	Considiring us. Commany of the You
27.	-	9,716	190	8,955		191	2,106	16.007	7,933	21,106	Civia.
36	-	6,000	350	-	-	105	3,665	45,135	2,448	49,411	Clare.
77	- 2	E 214	765	150	-	119	3,510	66,109	3,198	14,018	Cork County
15	1,117	1,166	309	- 64		2,416	4311	15,492	-	\$3,410	Cerl, County of the City
43	-	1,686	n	2,114	-	600	1,771	45,500	9,917	\$5,000	Description of the Control of the Co
24	142	1,820	114	6,162	-	3,451	LIME	85,313	6,960	64,200	
-	-	653	1.7	16	,	193	423	9,414		1,016	Brogheds, County of the Torn.
146	\$20	4,116	419	200	85	Red	1,710	28,214	67,014	19,509	Dublic County:
-	-	14,634	249	1,621		0,810	13,574	17,425	3,029	80,218	Dublin, County of the City
10	-	2,550	11.9		-	Feet	103	99,117	364	20,524	Permanagh.
-	600	4,60	809	191	-	811	6,613	27,000	3,414	65,344	thriven County.
	-	143	14	147	44	-	Pitte	3,149	14	0,819	Galway, County of the Yows.
- 11	-	0,010	139	-	-	3,404	ALI	64,600	4,503	+0,004	Korry
11	-	9,648	124		839	874	1,891	25,415	1,000	25,017	Kildere
94	-	2,440	190	1,651		114	1,101	98,751	1,829	93,164	KERNEY COUNTY OF CR.
-	-	534	-	-	-	-	441	3,917	748	1,647	Kings.
18	- 1	9,411	168	811		641	1,009	20,177	fut	13,490	Lekrin.
24	670	3,656	916	-	-	814	7401	14,351	1,591		
41	1,412	0,482	1115	1 - 1	-	1,000	A,317	43,414	9,149	15,965	Emerica. Limerica, County of the City
11	-	2,415	83	859	145	-	111	0,457	1.414	43.622	Louiselery,
14	131	6,000	-	119	3,686	1,094	2,450	65,153		12,700	Longited.
14	-	3,480		-	-	424	110	15,000	410	11,313	Lauth
16		3,544	146	91	-	600	911	15,888	6,379	14,54	More
28	9,419	4,853		4,510	-	TWO	, 8,895	37,615	1,767	28,434	
94	0,119	1,69		500	-	1,114		51,541	1,971		Managhers.
6	297	9,411			-	1,02		53,400			
33	-	2,130			-	***		\$3,410			
14	1,114	2,48			10			23,410			
544	-	3,61			-	1,81.6					
-	8,840	1,91			10.	490					
-	1,740	4,31			1,79						
16	-	8,16			-	1,441	2,111				
		9,18				-	2,95				
1		1,15				1 -					
					-	14					
	647	5,60	1 20			04					

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APPENDICES TO REPORT ON

28

APPENDIX II.—SUMMARY of Returns of Salary, Emolements, and Feen received by the Clerks by Clerks of

			Enecut	NEPTA.		
COUNTER AND OF TOWER	tiler.	Cuerpromise rapide Crisrani Judice Art.	Provenience in the Services in property of the Service of Fail an outery Yukita.	Preceduration of Service Books,	Other Emilyamia	Fore paid.
					1	4
Antrim (MTR),	£ 150 0 0	-	-	-	-	- [
Belfrei, Bereigh of (LETV),	(224 B 0	-	-	-	-	- 1
Armsgh,	124 8 0	-	69 90 0	-	2 24 0	8 30
Cwire,	917 0 0	19 13 4	10 0 1	0.10	-	
Curiciforgus, Tona el,	76 0 0	-	14 1 0	-	4 18 0	- 1
Orrest,	224 8 0	-	42 10 0	2 4 4	-	38 8 0
face,	224 8 0	-	10 0 4	20 6 0	-	- 1
Onck (1907),	£ 154 8 0	-	-	-	-	- 1
Cork, City of (LET).	E 104 0 0		100 0 0	-	-	0.0 4
Donegol,	253 8 6	-	88 0 0	-	-	37 6 B
Dents,	£ 300 0 0	alfo Beture	-	- 1	-	-
Decglosia, Term of,	[42 4 6	Also Briare.	-	- 7	-	- 1
Dublin,	[534 0 0	oNs Brown.		-	-	- 1
Debits, City of	E 883 0 0	-	-	-	-	- 1
Personnyh,	200 0 E	-	66 11 6		11 0 0	1 1 0
Salway (1970)	£ 100 0 0	-	60 4 6	1 0 0	-	-
Intercy, Town of (\$811),	E 10 0 0	100 0 0	80 0 0	1 10 0	-	-
tury.	894 0 0	-	89 9 1	-	-	10 4 0
Statere (SFD),	C 277 0 4	-	N 1 4	13 6 9		10 1 6
Edhney,	100 0 0	-	60 0 0	-	-	8 2 6
Efformer, City of,	11 0 0	-	-	- 1	-	
King's County (1811).	£ 100 0 0	54 4 0	43 23 0 ;	0.00	19 4 6	15 8 6
icitation,	917 0 a	-	60 0 0	- 1	315 6 0	10 14 6
Claratiak,	276 0 4		80.0	10 16 6	-	37 13 6
Manufel, City of	E 10 0 0	r25s Betseu.	-	-	-	-
Lendonderry,	[110 0 0	nYo Return	- 1	-		-
Longitude,	217 4 0	-	46 0 0	10 7 0	-	2 2 4
Loeth,	277 9 0	29 30 6		- 1	98 1 4	10 4 4
Mayo,	278 4 6	148	89 10 0	10 # 0	104	20 7 8
Mestili (MRTS),	[850 4 0	-	29 0 0	-	9 10 4	10 8 9
Monaghau (1971),	[224 4 0	110	48 14 9	0.00	-	3T 4 0
Secon's County,	[508 8 6	eNo Return.	-		-	-
Santreceson.	224 4 0	-	48 0 0	-	22 0 0	
Res.	200 4 0	-	144 7 6	-	-	11 8 0
Superecy,	279 9 0	- 1	137 8 0	-	23 0 0	65 18 0
Pyrane,	278 4 0	61	150 4 0	-	-	81.16 0
Waterford (1871),	[217 0 0	18 0 0	60 8 0	- 1	0 1 0	\$ 11 0
Fisherderd, City of,	50 0 E	-	22 4 1	84.16 4	-	19 18 6
Kedmonth,	800 0 8	-	189 8 4	22 14 0	-	2 0 0
Fexford,	200 0 4	-	555-30 4	411.0	1 0 6	7.13 0
Fickley,	277 0 0	-	60.00 0	-	-	33 18 9
York.	19.307 A A	*** * *	1,011 10 0	334 1 0	704.10 8	500 7 8

a No Record of Peca and Employments, but commented from Counties of similar

Statute Custom or other Authority, during the year 1872, from Returns made

111 (111 (-		Da .	On Englessing	Emplements 104	Total Salary,	COUNTER USB COUNTERS
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10 (10 (10 (10 (10 (10 (10 (10 (9 91			14 18 0	-	879 14 G	Curs.
710 c 1130 			-	- 1	48T 29 0	1,048 10 0]	Cork CHIS-
710 c 1130 		. 1	- 1	111 1	-	434 10 0]	Early, City of (1911).
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111 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	- 1	-	-	35 6 8	62 (6)	Prepiols, Town of.
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0 18 0 10 1 - 81 8 8 9 81 1		7.0	0.3		-	604 1T 0	Lovernnick.
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			-	-	9 3,804 2		Total

APESIDE III.—SCIENCE of Rebress of Foot and other Endoments received by Cheria of the Crown under Statesto, Custon, or other Authority, clintingsolving the Stanas paid or reserved under separate Heads of Service, and the several Easte of Few or Remomentation received in each, as severa to by them at Spring and Summer Assisse of the Vest 1872, under States of & 7 Wea, 17°, c. 116, a.112, finally, finalling Presentations for Schary.

TRUE OF THE STEELS OF		CLT	IEX	Bris	in a		Fore Paid by George Endonier	Form other these these Fo by Cores, toking		For and Sinchaserts 174, Clarified.	Fefal Advances of Bularity, Fron, and homelowership trooped
	_				6	d					4 4 4
Antries, a second			-	FEE		٠	101 1 0	84 0	0	-	850 1 1
Armsgk,			-	80		6	71 6 0	29 0	0	-	40 1 0
Curlow,				341		0	41 0 0		0	-	257 1 6
Carrick/ages, Yours of				91	٠	0	100	1.0	0	-	24 0 0
Caron				12		0	10 0 0	14.0	0	-	400 0 4
Chor,				20		0	20 0 0		0	- 1	265 1 6
Curls,			-	440		0	285 0 0	98 0	0	-	754 8 6
Carlo City of			ы	901		0	No Be	DETLA		67 6 6	210 0 0
Descript.				491			98.0.0	16 1	0	-	610 10 6
Down.				891		٠	Ye lie	Aure 8	ш	122 6 0	400 6 8
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Date.				994		٠	Ye Se	Ours. à		64 7 0	60 7 6
Dublia, City of circle.				£ 800	17		-	-		-	100 12 0
Personagh (1880)				£ 900			_	44.00	٠	-	200 10 4
dulmay,				371		i	No Re	Stre.)		122 6 0	69 (6
Galvey, Torn et.				21		i	No No			14 17 0	69.12.0
Kerry,				924			100 1 6				401 0 0
Elian (1970)				£ 146		i	100 10 0				POF 14 6
Eftersy,				190		i	15.1.1			_	107 5 6
Etherny, Chy of.						i			•	_	71 1 0
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	hr.			121		ï			Ш		76 1 0
Longford,	en/s			100		ï		11 1	0	-	456 E 6
Longton,										-	
				211		٠	43 6 6	2.1		-	224 1 6
Maye,				891		:	111 1 6	13 1	0	-	601 4 4
			1							-	100 0 0
Monaghea,			-1	394		٠	49 0 8			-	320 0 0
Queen's County, .			-1	810		٠	97 1 4	2.1	0	-	100 0 0
Barconaret,				324		٠	80 0 6	4.4	0	-	365 0 0
Mgo				200		٥.	44 1 4		•	-	269 8 8
Tipperery, Such Ridleg, .				140		0	Ho Ba	hene	ш	94 0 0	242 4 4
Tipperary, South Bitting, .				991		0	62 0 0	T 0	•	-	881 0 0
Туния,				301		0	44 4 1	4 33	٠	-	479 50 0
Waterfeed,				188	۰	0	22 0 0	9.0		-	110 0 0
Waterfeed, City et, .				74		0	34 0 0	1.0	٠	-	118 0 0
Westness				290		0	30 31 0	6.35		-	292 0 0
Wantord,				590	٠	0	63 6 0			-	865 5 6
Whitier (LPP)				E 200	٠	0		40 17	90		910 17 6
Zetsh				10,000	17		1.860 EF 0	858 6		500 9 6	18,460 1 4

No rotars of feet and successes, but assistanted from securities of signifiar a Security free paid by Creen Solveitor. No retarn of feet and stablements has estimated from Kelbrene City.

9,183 0 0

445,200 0 0 Youl Susan Intented east in Coak as Coalls of several Funds,

Recogras os 1870. Persy Separate Streets. Less to Purtue on Cotto. .

Dividend on Plans Act Leventreest Food and Purp Scalens Gords Act Investment Food,

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ober:
Dahlis Metropolitus (unboled in their Record),
Bayel Inch Constabilisty Erward Fund (not
folialit),
malely to Constabilist Fund,
o Treasures of Eurouph and Private Partes,
abuse to Credity.

A11,64

		COMMITTEE Proper, 1673, No. 262.
Receives to 1972. & 20,66	10 0 0	In oth of throad Jury Con. 16,000 In old of Yorn Exics. 1,100 College of Local Courts, the College tion and Management. Curts of Pring Rentess. 20,500 0 0 Incoises of Pairy Rentess Chicks and In College. 2010 1000 1000 1000 1000 1000 1000 1000
		Entra Clorks and Costs and Expenses 1,447
479.0	so 0 o	O10,663
Commissioners fo	yor a	sked 31st December, 1872.
APPENDIX VI.—SURMARY of Special L	ooal Tax	es Received by the Dahim Metropolitan Poli-
Commissioners for Income.	ryear et	Experience is all of Out of Metapellian
Commissioners for December	r year et	del 31st Desmoir, 1075
Commissioners for Income. Income. From Fraythe ander Connelmenters. Only Recognitive Peter Rains, 571 0 0 94, 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	r year ()	Experiment. Experiment. Experiment. A Deal into Treasure is all of Cost of Metropellina.
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Commissioners for the second s	r year et	Experiment. Experiment. Experiment. A Deal into Treasure is all of Cost of Metropellina.
Commissioners for terms of the control of the contr	r year ()	Acceptance of the state of the
Commissioners for Exercises Transport of Exer	1	Manufacture of Killshings, include Like States.
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Commissioners for Essens. These Name of Constitutions of the Constitution of the Cons	1 a.d. 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0 100 0 0	Manuscritte for Statements for Parish National Statements for Stat

Tobare is books | Trisper dec

Westport Eurbour.

Western History,

Withor Bubus,

APPENDER VIII.-SCHMART of Ducs, Tolks, Rents, and other Receipts of Harbour and Pier Authorities Strton, For.

Quer, on Weater.	of Property at an approximatel of Phanoital Year	of Physical Presi-	Azabeige, Sunt, or Decomply Tells or Dan.	What, For, Queg. or Book Dan.	Terenzo et Bullius Dans.	Francisco Francisco Light Dans	Plinter Son
		2 4 6		4 4 4			2 4.4
Annalong Harbour and Pier,	-	-	26 0 0	-	-	-	-
Balletgger (1999).	22 6 0		- 1	-	800 0 0	- 1	-
Ballins Harbow,	- 1	111 0 0	220 0 0	-	545 0 0	-	
Toliyana Barbeer (1971),	2 6 0		-	-	- 1	-	-
Relief Blobers and Bucks,	27,512 0 0		-	1,000 0 0	68,897 0 0	1,800 0 0	3,000 1 4
Brackless Hurbour and Quay,	- 1	-	0.00	-	-	-	-
Ordingsted Long's Horbook,	122 6 0	-	400 0 0	-	- 1	- 1	-
Contribution Hurbour,	11 0 0	-	114 0 0	-	460 0 0	-	-
Colerates Electrony (1878),	3,734 0 0	-	440 0 0	- 1	- 1	-	1
Cork Herbonz,	- 1	0,215 4 4	2,667 8 6	-	25,794 0 0	-	` ~
Courtows Harbour,	11 6 0	-	60 1 0	-	- 1	-	-
Dougholes Habour,	- 1	-	- 1	-	- 1	-	- 1
Drugbeds Harbotz,	- 1	17,404 0 8	0,000 0 0	-	- 1	-	- 1
Dubita Nerboux,	65 5 6	-	65,697 6 6	1,600 0 9	- 1	-	1,010 0 0
De Custom Homo Decks, : .	- 1	31,543 4 4	454/F3 E 6	-	- 1	-	- 1
Deutsk Boton,	20 8 0	-	224 0 0	- 1	6,023 0 0	-	100 1 0
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Desgerva, its/s/ing Bettlescourty, Ind- lineped, and Hörrick.	2Y 0 6	-	200 0 0	-	-	-	-
Decrees East, Herbour, Pics, and Dock,	- 1	- 1	40 0 6	- 1	- 1		-
Gong Jackel Story and Lieuway, Nov-Quey, Spident, Cities, and Lieuway (1871)	9,511 0 0	-	14 0 0	25 8 8	1,000 0 0	-	1,119 0 8
Greenouth Fier (MF2)	- 1	-	- 1	- /	- 1	-	-
Howik Elabour,	252 0 4	-	465 0 0	-	- 1	-	-
Eithia Quy and Earbow,	-	-		- /	20 0 0	-	22 6 6
Killylage Quey,	101		- 1	-	- 1	-	- 1
Eingelown Harbour,	- 1		1,121 0 0	- 1	6 0 TES	-	-
Literark States,	7,002 9 8	- 1	- 1	4,000 0 0	2,079 0 0	-	-
London-lerry Musbour,	1,822 0 8	- 1	-	487 0 0	35,620 0 0	354 0 0	2,000 0 0
Monetcheries Pfer	- X	-	- 1	4 4 4	- 1	-	-
New Bost Burbour,	- 1	833 4 4	840 6 6	75 0 0	100 0 0	7.11	000 0 0
Secretary and a second	- 1	-	- 1	-		-	-
Rigo Harbour (1870),	- 1	5,656 9 6	- 1	- 1	0,479 0 0	-	645 0 8

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60 0 0

456 9 6

20,400 6 9

for the latest period of Twelve Months for which the Accounts are saide up, preceding 31st Documber, 1872.

			Brown.				
Free Gund Jary Que set offer Land Ret-	Term Zadic noviety dynac et other happened See	Bots, Do of Lighter Sents, County, Lo.	tide of Mapolatis	Managingsmed on British other treating.	Other Bereiots	Total Service	Harris of Harrison, Book, York, Spain, on Tracks
4 4 4	4 1 6	0 1 6	4 4 6	4 4 4	6 1 6	2 4 4	
-	-	-	-	-	-	25 0 0	Avening Markow and Pict
- 1	-	- 1	-	250 0 0		421 0 0	Billingua (Mills
- 1	- 1	- 1	-	-	742 5 4	1,200 0 0	Billin Krhow
	-	- 1	- 1	~	2 6 6	7.9.0	Bellyeses Harbert (1974)
-	- 1	4,290 8 6	- 1	11,155 0 0	4,002 0 0	90,641 0 0	Ballot Barbour end Books.
-	-	- 1	- 1		-)	4 4 4	Brackberr Harbour and Quep.
-	-	- 1	24 0 0	14,800 0 0	2,414 0 0	2587 9 8	Cirksply) Lough Harlow
- 1	-	4.17	7.04	-	-	200 4 6	CarrickSuper Harbour
-	-	-	-	1,000 0 0	9,661 0 0	6,310 6 6	Calculus Harbon (1975).
- 1	-	20 6 0	222 0 0	1,325 0 0	22 0 0	20,114 6 0	Oak Universe.
	-	84 0 0	-	-	-	142 0 0	Courtown Barberr
-	464 0 0	11 0 0	-	~	-	460 0 0	Designate Eurow
-	-	200	-	-	14 0 0	2,627 0 0	Strighods Starbour.
-	- 1	- 1	-	10,000 0 0	550 0 0	\$55,548 e e	Public Hubow
-	-	- 1	_	-	-	25/07 0 0	Do. Conton Hause Books
-	-	853 0 0		-	200	ды: 0 0	Decialt Seriour
-	-	- 1	-	-	- 3	100	Dustinaghy (1971).
- :	-	-	-	-		299 0 0	Desgarres, including Schlescourty, In Emport, and Halvick
	3,010 0 3	16 0 0	-	-	- 1	1,016 0 0	Deneuers East, Stations, Pier, and Dec
-	-	15 0 0	-	-	- 1	Witt o o	Galway, Including Softwarekan, Na Quo, Sylokol, Olifon, a Kismara (197
4 1 1	-	- 1	-	-	-	400	Groengarde Por (1872)
-	-	201 0 0	10 0 0	-	- 1	52T 0 0	North Harbour.
	-	- 1	148	-	-	39 0 0	Milets Quay and Harborn.
-	-	- 1	-	-		-	Maryhage Grop
-	5,711 0 0	790 0 0	11 0 0	-	-	13,446 0 0	Kraptou : Harbour.
-	-	324 0 0	-	-	40.0	8,822 0 0	Einstein Meetour
-	-	913 6 E	-	16x 6 6	-	19,212 0 8	Londontorry Hurtwer
-	-	- 1	-	-	-	400	Mountcharles Pier.
-	-	0000	-	50 KW 4 97	-	5,800 E 9	New Boss Hurbour
-		- 1	-	-	-		Surfer.
-	-	787 0 0	-	-	24 6 6	4,995 0 6	Stago Harbarar (1875).
-	-	60 6 6			-	1,000 8 6	Trains History
-	-	-	-		25 0 1	16000 0 0	Waterlord Harbour, including Arthurston Bullybanks, and Transacken (1871)
-	-	11 0 0	-	-	14 0 0	792 0 5	Weetport Harbacz.
-	-	15 9 0	20 0 0	-	401 0 6	1,616 # C	Wexhel Meteor
	-	-	-	4,000 0 0	-	0,200 0 0	While Harbour
400	12,519 0 0	19,380 0 0	800 0 0	355,413 0 0	35,919 0 0	424,000 0 0	Tetal.

a £2,100 between, but not included in the stress of \$850 Apound

APPENDEX VIII. (continued).—Summar of Experiment of Harbour and Pier Authorities, for the lates,

Taxa or Katagon, Inco. Park.									
CANY, OR WALLS	Enlader	Wagos.	New Works and Reportments	Espare and Materians of Works	Lighthouse or Photog Ugleta	Drops, Drops, Alphaes, Change, Str.	Legislag Byrinsers, Broke, Firm, or Wheels	Fronte Barre, Exert, and Severescon.	Nondaday mused Date pull off.
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periores Martinia,	-	393 0 6	-	11 9 0	-		- 1	-	
augheiro Hebrer,	20 0 0	-		654 0 0		-	0	-	-
regiols Michigan,	349 1 0	-		1,920 0 0	-	130 C 0	120 0 0	-	-
ubita Starbott,	4,886 0 0	-	19,744 4 8	54,H1 0 0	-	-	6,000 0 0		40,000 0
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andst Hateur,	435 0 0	-	975 0 0	1,885 0 9		E491 F 0	-	22 0 0	411 0
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ressure East, Harbour, Free, and Dock,	111 0 0		-	400 0 0	-	182 0 0	-	101	-
belway Hashoor, lookeding Fellywanghee. New Quay, Spieldel, Offices, and Ris- vane.	279 0 0	100 0 0	442 0 0	220 6 0	-	-	10 8 0		3,635 6
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cedesdoor Harbeer,	445 4 8	120 4 4		0,000 0 0	-	383 0 0	439 0 B	21.1.1	4,715 6
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Wickley Hirbert		29 6 1							

period of Twelve Months for which the Accounts see made up, preceding 31st December, 1872.

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agmotived. Zanežívo	Lew Tapane	Brogomette Gleinigh Enmany In Imputed Ten.s.	Espayments to Grand Just at an etitle of day Local Hole	Other Proposits	Taled Expension.	Bultane on basele at rises of Fancerol Year	Edworder Expense of slower Particul Year	Name Hat. 103, BOOK, PARK, Quan Wester.
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APPENDIX IX.—SUMMARY of Tolks and other Income, with Expenditure, in respect of Returns by

Name of Nationals.					er.	Release due Translatif at commonwell of Egonesia Vant.	Grand Sury Cess		Tofa.		Other represent Basense			Test.				
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APPENDEX X.—SUMMARY of Tolks and other Receipts, with Expenditure, in respect of Inland
the latest period for which the Accounts

	П	Department by	April, 1971.	1			Other	Test	
Marie of Marie 27000		To Cooks of Nongotion	Arabid Subjetive.	Imperial Trust	Getail Josep Getai	Telo.	Berripe.	Zeniya.	L
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Propose feeleding Picts,		-	1,006 30 8	-	-	1,047 7 11	1,015 11 0	3,679 18 13	l
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Grand Tetal.	į	-	47 12 1	5,627 18 0	1,010 # 6	1,916 17 4	1,000 5 7	10,295 12 13	

APPENDEX XI.—SUMMARY of Repayments, out of Drainage Rates and Grand Jury Com, of e. 89, and Acts amending came, and under 26 & 27 Vis., c. 88, (Compiled from Report of Commissioner

_	Total Expenditure by Brand of Works should be Lundarad Counties.	Portion charged on County Con.	Posting clamped on Land improved	Charge set classed.
Taior 5 & 6 Tio, e. 53, and Acis smeating some,	1,640,200 G G	100,000 6 4	16,647 6 3	
Dedor 53 A 97 You c. 85.	294,289 0 0	- 685 0 S	85,504 0 8	44,010 0 1
Todar 21 it 50 Tio., c. 41, Multicrease Works,	4,014 0 0	-	0,004 0 8	- 1
2046	1,200,070 0 0	123,001 0 0	\$14,000 0 E	44,650 0 0

LOCAL TAXATION (IRELAND) RETURNS, 1872.

Inland Navigations maintained out of Graud Jury Cus, for the Year 1872, from Navigation Trustees.

		_	Ecre	100	773	e,				_		_	245	ATERS			
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66	0			10		۰	1	99	0	ę	107	14	0	-		Eaugh Comits	
110	- 5			47	16	٠		620	11	٠	521					Lower Bean.	
560		٠	1	39	٠	9		018	6	0		10	٠	-		Upper Team.	
600			-				Г	1,466	-		600			-	_	Tend.	

Navigations mainteined out of the Imperial Taxes, for Twelve Months ended 31st Harch, 1872, are usade up previous to 31st December, 1872.

Wets 1s	fictures and closestes. Re	Total Employ popular to the Exchapter.	To Coudd of	Andrea Navigation.	NAME OF NATIONAL
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		AND 10 10 -		M0 10 4	Cheer Conel.
-		APR 10 11 11 10 1 1 1		96 4 6	Oned Total

Expenditure for Arterial Drainage, made by Commissioners of Public Works, under 5 & 6 Vis., and 29 & 90 Vis., c. 49, during year ended 31st March, 1873.

of Public Works, 1872-73.)

	Total Economics during year.	Estendon Parties of Representa made out of County Con Georg year	Released Tentes of Experiences made by Proprietors of Exects during post.	
_	42,000 0 0 6,182 0 0 288 0 0	3,000 0 0 0,000 0 0	85.00 8 0 4,841 0 0 5,000 8 0	Under 5 a 5 Vic., c 65, and Acts smeeding sums. Under 26 & 27 Vic., c 85. Under 25 & 20 Vic., c 45, Maintenage Works.
	50,514 1 1	6,854 0 0	44,510 9 6	Total

APPENDEX XII.—SUMMART of Maintenance Rates and other Receipts, with Expenditure, of Accounts are made up, preceding

The content of the		Xala	non.			Lectorns.			
Section Sect	AMERICA DALERAGE DISTRICTS	Thomas at	Temperate M.	Long tons Charle Works		Boop, eas, by Churses, Usego, Crotions	Other Bernytte	Topa Beerlyss	_
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The state of the	Leaght Oughter and Gowns, Corne, Fernanagh, Leitria, and Rec-	8 0 28	-	-	142 0 3	-	-	142 6 3	ı
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LOCAL TAXATION (IRELAND) RETURNS, 1872.

Trustees of Arterial Draininge Districts, for the latest period of Twelve Months f α which the 31st Documber, 1872.

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220	for Works absorbed by an account of Public Works	dolean Wolstall Balairease	Salaries, és.	Other Expenditure	Bud Especialism	Rebous In Sands of You stan a Marie Second of Feetance Four-	Belians due Transfer at disco of Foreignal Test	ATTECH S DANFAM DROWGEN
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	Diagram		Seces	POL.	
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Strong	. UN 0 0	5,210 0 6 1,000 8 6	- 1	-	- 1
Waterled CHIRL	3,429 0 0 -	985 0 0	- 1	-	-
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Total,	21,616 0 0	42,004 0 0 160,700 0 C	1,851 0 0	122,306 6 0	SI,F21 0 0

PART II.-Expenditure

				Reserve	ma.			
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Killmay, .	79 0 0	649 0 0	41 1 6	204 4 9	-	51 0 0	- 1	14 0 0
Weatled,	111 0 0	-	300 0 0	120 0 0	-	560 0 0	- 1	-
Monyenu. Greenel (1611).	Nes Estaped.	_		_	_ (_	_	- 1
Cork,	18,191 0 0	0,100 0 0	4,120 e o	1,618 0 0	-	8,290 0 9	- 1	-
Direction	-	1,005 0 0	2,310 0 0	3,580 8 0	1,200 0 0	334 0 9	-	
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	-	66,0071 W U	_	2290 4 0		MI 0 4		
Garraners.	100.00	244 4 4	200 6 0	266 0 0	181 0 0	129 9 9		-
Total,	29,229 4 6	354,495 # #	17,043 0 0	[2,270 0 6	16,377 0 6	66,651 9 P	-	4,700 0 0

a Rejuding all payments out of Energyl Prot, Improvement Prod, and Market Assount.

I Reducing the State of Processing and Visioning street.

Councils in Iroknid, under Spainte, Charter, or other authority, and of the Expenditure thereof, for enited in 1872.

during Financial Year.

CHEST AND MENDERAL ZON WI SET ANDER IN PROFESSION.		Total No. open				Money Instituted Other as according Bereigns of Katos.		2	à	Brain Froits Land Share		Pess	Den	Telleni Mufpra and Faku.		
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Waterfeel (1999)	•	0	15,007	٠		3,520	٠		4,8		,	1,445	٠	1,117 +	-	
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Tenl	-	UH 6 6	23,710 0 0	12,602 0 0	25,614 0 6	0 18,800 0 8	11.012 0 0		27,069 0 0

APPENDIX XIV.—TOWN COMMISSIONER UNDER SPICEAL ACTS. SCHMARY of Ectures of Suma Leriaj Special Acts, and in one Town by Markelpal Commissioners under Part L.—Part L.—Part T.—

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Sewise you are an Democra, and a seek or Promocra	district sederables Burch doll.	Zalcies I leads of Try-said consistent of File on 1900	4	Echan dee Thouser to common months Franchi you		Improved Reference	Diesful State	Other Rep. refer long Bullan IT was bus.
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Blackrook Ferming (Commissioner)		270	54 X	James - Common	4	100 0 0	Ξ	1,828 0
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Pant H.—Expenditure

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APPENDICES TO REPORT ON

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LOCAL TAXATION (IRELAND) RETURNS, 1872 Towns Improvement (Iroland), Act. 1854 (Stat. 17 and 18 Vic., c. 103), for their Flacacial Year

116 6 8 76 0 0

APPENDIX XV. (continued).—Summer of Returns of Receipts and Expenditure of Town Commissioners under

APPENDICES TO REPORT ON

DESTRUCTION OF PROPERTY.	Principle of Erroscope at the second of French of Year.	Belgerer das Investore at reamstrates reamstrates Tria.	Bare under Lema Empererment Chefrady Art, 1801	Serie.	Different Medical and False.	Recolpts from Epopers to I wink as Moreon	Security of Securities of Secu		Trud Enripte	Service Servic
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APPTIVITY XVI.-LIGHTING AND CLEARING COMMISSIONERS.

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SUMMARY of Receipts and Expenditure of Lightin

Towns Improvement (inclind) Act, 1854 (Stat, 17 & 18 Vic., c. 103), for their Financial Year caried in 1872.

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go (1871), sterfort (1865)	3,414	1,500		704	-		2755	1.00	= 1	
in ford		-		= 1			1,514	1,355	-	-
Park.	15,542	104	116,617	\$16,629	114,013	561,616	1,713	5,911	275,165	11220
II — Torny Authorising Street Special Aces										
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		20,800					-	- 1	-	=
abests Township, Dangles and Enthern Terminis.	=		5,011	6,000	1,000	5,099	-	- 1	-	-
Scoplus's grass (Cumalesioners of),	=	=	200	730	11,589	14100	1,010	=	3,334	=
Total,	50,000	20,600	65,764	61,016	38,634	88,794	209,299	215,200	1,000	2,00

New Hillsonskins Townshop, New York Townshop, Bulkmains and Earlight Township, St. Stophan's grass (Lumaticaleurs of),	19,000	20,800	5,590 5,000 200	2,455 6,600 730	X,000 11,500	1,000 14100	1,000	Ē	- - - - -	Ē
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IV.—Turns grass Age or 150s.								l i		
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Test,	6,133	0,110	4,694	4,734	18,000	19,800	_		Ξ.	-
General Total of Town Anthorisms.	 11.60	1147	711 191	207.520	****	***	201.702	045.000	***	204.190

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and Harbour Authorities in Ireland, showing rates of interest yaid, and amount of principal paid off for some period.

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LOCAL ACTIVILITIES.		Ten	need Brid	Other Case	Terrene.	Balance de		Act of Soils of S	sor Cent	At Flory
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II.—Town Astronomes under Special Lens										-
Sollad Water Commissioners.	293,544	005,044	_		_	l _			_ 1	
Biocirock Township Resy Consolds Clinical Township.	8 427 605,T	0 140 Take	_85	_ 40	- 42	800	=	-	=	Ξ
Clained Tautohip. Eulbry Township. Empleites	1.500	7.500	=	=	-	=	1 =		<u>=</u>	=
	7,800	7,046	= 1	=	=	1 =		Ξ	1,000	1,800
Strater Trenskip (1773)	14,754	18,714	=	=	1 =	=	1 =	Ξ	=	Ξ
Strater Trending (1071) Newson synthe (Consumatories of DE New Elizabilism Township	2,040	18,500 4,951 2,910	Ξ	Ε.	1 =	Ε.	18	-	1 = 1	
Serry Tomaldo	14,610	26,900	=		=	=		Ξ	- 1	
New Ellementon Donney, New Translet Translet, Endurine and Harber Township, Sc. Stephen upwell (Countries new of)	15.412	15,500	Ε	=	1,800	1344	Ε.	=	=	Ξ
Total.	FEX.169	143.804	711	- 10	1.004	3,734	-	-	1404	
				-	1,814	DH	-		1,604	7,000
IIITorne come for ar less										
Alldene Carbot	3,360	1,400	- 15	79	-	-	-		401	49.0
Culoraine (1873) Donaldik	1,000 7,007	3,000 3,111	=	1 =	=	-	-	-	1 = 1	=
	2,808 279 334	3,366		-,	- 131	1 - 122	ΙΞ.	=		-
Helpreck Kalls Larges		100	=	1 = "	-	-	Ξ	Ξ	E	Ξ
	2,614	2,910	1 =	1 E	600	921	=	=		600
Queenstown (1871).	1,140	2,755	=	= ,	790	834	=	=	=	=
Trim (1916) Trans.	1,180	2.490	- "	- "	=		1 =	=	=	-
Total.	20110	147					-	-	-	
	20,116	94,818	372	177	Last	1,910			3,508	1,410
IV Towes even Acr of 1909		1			1					
Strahese (1973).	5,190	3,608	l _		1				1	
Tmlot. Wickley	13,114	12 314	=	1 =	-	1 =	ΙĒ	=	1 =	=
Youghd.	4,692	4,005	-		200	800	=	=	=	=
Total	23,051	23,550	~	=	440	800	-	-	-	-
Goard Total of Your Anthonie	1,607,423	1,6-9,115	5,000	3,12	8,640	8,900	-	-	6,729	8,410
HARROCK ANTHONORES.							1			
Solbet. Corbugited Longit.	601,124	705,603	~	-	1 -	-	10,58	22.26	1 _	l _
	T1,772 43,919	92,125 42,212 32,424	=	1 =	1 =	1 =	19,72	12,112	1 =	ΙΞ.
Despera	179,504	115,161	117	- 00	=	1 =	=	1 =	1 =	
	38,31-3 814	115,161 16,186 16,186 11,521	- 4			1 -,	1 =	ΙΞ		Ē
Galvey. Edisia	11,712 250 65,719	11,921 200 81,392	=	'l ='			Ε.	E	1 =	1 =
Linerick, Landonkerp.	15,710		Ε.		1 =	ΙĒ	=			=
Landonkeys. New Rest. Wexford.	\$157,000 6,173 6,173	6,378	1 =	=			=	=	1 =	
Wicklew.	19,000	12,000	1 =	- 1	1 20	1,65	1 =		6,000	6,00
Total.	1,156,768	3,877,663	- 01	- 44	2.4	1 100	NI.41	165,30		1.00

APPENDIX XVIII,—SUMMARY of Returns of Sums Levied or Received in respect of Burial Bonds

	Tideson	Telepos das			340	MPS.			
Penas Source.	In heads of Transcent at reason reserved of Fennethi Year.	Telemon day Treasure of ell Proposited Treas	Posts For Rep.	Scounds Build Hair.	Money Reserved on benedity of Habit	Free sad Private for Deloments	Frantzios.	Tool Kempts	For New Lond
Trees Foamer.	4 4 4		444	214	4 1. 6			4 0 6	5.0
Mineralate	_	-	5 33 5		_ 0	_ 1		5 30 0	1 1
Arder,	3.8 8	=	*** *	-	=	E	-		
ASCOR.	68 17 2	=	529 1 6	80 54 3	= 1	87 0 1	1 23 0	100 0 g	520 6
	=		129	225 14 10	= 1	= 1	=		2 1
Stdtards,	107 0 11	=		246 70 0		= 1	=	549 30 8	17 31 5
	119 0 11			77 30 2	Ξ		=	12 35 0	5.1
	97.10	= -	69 19 6	= 1	=	= 1	- 1		2.1
			=			= 1	= .	-	15.44
			=	186 0 0	=	E 1	- 1	205 0 0	
	301 6 1	=	7.00				-	200	=
Carrick-co-Skarance,									
	19 37 4	1 = 1	19 19 1	=	= 1	E 1		27 20 1	
Castletones, - Caren,	= "	-			=			100	<u> </u>
Curan, Cubroles		=	415 0 0 471 0 1	- 1	= 1	= 1	- 1	617 0 0	=
Chrystotte,	47 16 3	=		=		= 1			1 2 1
Circle,	50 1 1	1 = /	10 0 0	-	= 1	=	E .	39 5 0	
		= 1	6 1 0	= 1	=			04 0 0	2 1
		297 4 8		140 0 0			= 1	107 0 9	2 1
Dongel, Donaels	=	19 35 1	229 6 23	=	=	=	7.00	100 0 0 100 0 0 100 5 7 541 9 11	= 1
				-			8 19 6	0 10 0	1 3 1
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		= 1	= 1			E 1			
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	17.2.4	12 4 1	=	4 7 10	=		1 2 2		1 :
		-				= 1			
Kusturk, Kells,	104 10 10	=	M9 14 2	=	= 1	= 1	- 1	209 34 5	611
		= -						~ 1	
Relations,	20 4 10	12 1 2	=	=	=	=	=	- 1	- 1
Milway,	340 14 1		=	= 1				-	= 1
Lires,	1 1 1			= 1				8 11 0	
	11.10 1	=	77 13 3	\$10 to 0	= 1	4 5 1	100	12 19 1	711177
	14.44	-	0 1 6			= 1		9 8 9	= 1
Londoudsery,	177 4 7	-	-	= 1	=	= 1	T 430	2 (1)	- 1
	17, 1	= 1	17.14 0			= 1		55 31 0	1 2 1
Making .	10TH A	-	7	115 BT 0		730 1	-	55 34 0 127 39 0	
	2 18 0	= -	= 1	- 1	=	= 1	-	= 1	1
		=		47 7 90		- 4		42 2 33	- 1
Hallingto,	252 # 9	10 TF 4	Ξ.	838 36 0	=	= 1	7 12 7	633 5 7	
	07 14 6		= 1						1 = 1
Bathdown,	420 8 7	200 4 10	=	491 7 19 918 2 4	-	233 2 F	9 36 9	907 5 30	= 1
	=	2 4 4			3		=		
SMINDOOR,	N 20 38		176 9 a 20 9 0		=	1 = 1		177 7 7	20 8 2
		=	20 2 0	617 4 1			=		- 1
Swinefeel, Thorasstorm,	=	EF 24 3		148 7 21			- 1	260 1 12	1 5
	=	=	89 18 11	115 7 7	=	- 1	=		2 1
		= 1	20 0 0					20 4 4	1 3
Tebernary,	27 T S	Ε.	0.7 6	-	= 1	700	Ξ	(I) (- I
	310 50 0		e , .	= 1					
Tida, Detached	82 6 9 99 9 32	=		= '	=	- 1	=	0676 8	= 1
	99 9 33	=	61.36 6			62 12 6	= -		
Yenghal,	2		526	=	. =	40	- 1	3 2 4	-
Tetal,	5,000 1 2	667 6 4	330 4 7	0,550 10 #	_	950 to a	88 12 0	T,042 8 2	330 5 4
	1								
TOYS FINIAL TOUSIN									
Addans	-	-	-	60 11 6	-	- 1	-	60 18 6	- 1
Zelfest,	2,004 28 4	200 30 4	1 =		-	1,800 10 11	6,000 0 0	1,000 5 7	= 1
Cork, Lorgen Hallow Corpes	=	697 11 7		7,004 9 #	=	677 10 S	4 1 0	1,000 8 7 16 0 0	
Mallow Cittes,	-	THE	16 0 7					1,000 6 7 16 0 0 16 1 7 18 1 7	=
Zumaniewa,	-	8 38 16	-	20 0 0	-	9 5 6	-	10 7 1	- 1
Gron Total.	1,319 24 .0						4385 8	18,600 b A	100 0 1
Gross Total,	8,370 pa 1		5,007 6 0	£365 4 11		3,645 19 9	4385 \$	11,000 1 /	100

 $_{\rm rad}$ of Expenditure thereof, for Financial Year ended next before 31st December, 1872.

			Innov		,		_	Palare In handard	Baltan de	
more sed	Malabranas at Out Ground.	Building Chaprin	Exharin and Wages other than populate Minutess.	Permatt of Manager.	Interest and Property of Evid part of	Rose, Ever, Takes, and sales prymeric.	Total Repositions	frances of close of Prancis! Tree.	Transveni special Francial Year	Perman Boarner
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10 4 6	= 1	=	736 1	=	-	11 11 1	123 26 33	120 14 10 120 10 11	=	Billiophe Billiophe Billiophe
60 4 0 7 6 2 20 11 8	Ξ.	Ε.	10 11 0	177	36 1 6	12 22 36	15 5 0 43 7 5	50 14 11	146 17 2	Eulipsons. Byenhor.
20 20 6 5 0 11	= 1	= 1	T	Ξ		=	3 2 11 3 2 11 30 1 1	10 7 6 177 9 1	=	Bigle Demonstrate
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14.4	·1 =	=	15 4		85 0	1 17	. 14 1	1 =	63 11	2 Facultiers
		201 6		-	6,000 16	0 1,310 1	E 25,497 9	11 4,543 14		Green Total
485 6	4 996 18									G 2

APPENDIX XIX.—SUMMARY showing Total Poor Rate lodged in Ireland for Year ending 29th September, 1878.

Four Bate lodged, Twiffamentory Grass, Recognit of Retief, Other Receipts,	:	bece :			140,586 18,831 18,831 3,812 2,618	1	40000	Maintenance of Hitchard Dear and Dearles Asytems, red once of Bullet in Robert Hospitale, 8,282 Scientes and Enteres of Officers, 194,350	
								Total Fore Bellef Expenditure,	-
								Marriages, 13,000 Marriages and States, Doubts, and 13,000 Marriages, 5,000 Marriages, 6,000 Marriages and Supersonaution Auto. 4,000 Marriages and Supersonaution Auto. 4,000 Marriages and Supersonaution Auto.	
					CK36,320	9	¢	Total Exposition out at the Poor Bates, . 4604,000 it	-

In the Remotory (or 1471, the Collection Providers and Psy. Destino, Law, and other Strycenes were given exposedly, (Spirit), Databotics, and the Strycenes were given exposedly, (Spirit), Databotics, and the Strycenes and (Liphy, and the sides Paris Law, China, and the Strycenes and (Liphy, and the sides Paris Law, and (Liphy, and the Strycenes), and (Liphy, and the sides Paris Law, and (Liphy, and the Strycenes), and (Liphy, and the Strycenes).

APPENDEX XX.—SCHOLARY of Returns of Free received under the Merchant Shipping Act, 1854, during the latest period of Twelve Months for which the Accounts are mode up preceding 31st December, 1872.

				1		Per	DOORS MERCHA	PT SUCTOR AC	r, 1854.	
		_		Light Does.		On Permission of Manten on Mater	On Engagement of Chees.	On Thirtharpo of Green	On Ecocomb of Cortificato,	Toras.
Conselsciones (1971),		in IA	pide,		4	- 4	- 4	4 44	4 44	% a. d. 21,826 0 (
NAME O	or Po	er.	ч							
Bolfon, .			٠.	-		-	200	6 22 0		0 12 0
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Calendary .				-		- 1	-	0 2 0		0 2 0
Coris, .				-		95 10 0	119 9 0	262 2 0	119 0	659 0 0
Drogbela, ,			- 1	-		-	- 1	9 ts o	- 1	2 15 0
Debits (1871),						400 15 0	137 t4 0	235 17 0	22 5 0	755 1 0
Dendulk, .				-		-	0 17 0	13 15 0		14 9 6
Salway, .				-		-	4 10 0	14 10 0	_	19 8 9
Olivericky .						-	80 12 0	53 2 0	9 1 9	91 16 0
or tonderry,			-	-		-	42 1 0	00 14 0	0.5.0	100 0 0
Con Boos, .			-	-		-	8 10 0	8 14 0		12 4 0
leery, .				-	П	no.	710	88 17 0	9.11 0	44 9
allaberren, .				-	1	-	1 17 0	4 27 0	-	616.9
Egg,			-1	-	1		23 0 0	23 1 0	0 1 0	85 2 0
miss, .				-	1	F14	2 3 0	13 1 0		15 6 0
Fasefort, .				-	1	110	29 74 0	20 9 0	0 18 4	101 1 6
entport, .			-	-	1		0 0 0	450	-	4 14 0
estori, .			-1	-	ł		19 14 0	18 6 0	0 2 0	88.8.0
roghal, .	-			-	1	-	7 1 0	6 10 0	- 0 1 0	10 16 0
Tetal,			-	21,825 0 (1	CSS 5 0	188 7 0	1,097 9 0	7 17 0	24,112 15 0

APPENDIX XXI.—SUMMARY of Returns of Fore received by Approisers and Auctioneers of Forfitted Piedges, under 26 Geo. III., c. 43, for 1872.

Ecty:	or of American and	Science of Sci Trees.	Designed forward, Lengtock- Goody, Junes . Tutter, N. G Ullyon, Thomas .	Bootyse, Tool Fisher Emiliance of Emiliance of England or England Engl	Espen Architect Architect Experien A a d 100 0 0	Balcov er Sta Profis & A d err to 4
Marcin Children	at 2 a 6.	Set Freis.	Brought farmed, Longlocks Goody, Junes Pauler, N. G. Willow, Thomas	Emplements for Appending or India for Appending or India for India for India for India So Betara, No Betara,	Tool Express.	Six Pedic
1000-1000-1000-1000-1000-1000-1000-100	em = 1 o the 4 o o o o o o o o o o o o o o o o o o	-	Lengford: Gouly, James Traiter, N. G. Millows, Thomas	No Beturn,	-	
Annie Anni	em = 1 o the 4 o o o o o o o o o o o o o o o o o o	-	Lengford: Gouly, James Traiter, N. G. Millows, Thomas	No Beturn,	-	
Monty Mont	o the 6 9		Lengford: Gouly, James Traiter, N. G. Millows, Thomas	No Betura, No Return	=	-
Menta, Bold 3 3.6 de división de la contracta	ore. —		Donly, Junes Parker, N. G Wilson, Thomas	No Between	-	-
Control Cont	ion. –	=	Donly, Junes Parker, N. G Wilson, Thomas	No Between	-	-
Normality 184	tern -	=	Parket, N. G	No Between		
Normality 184	tern -	-	Wigner, Thomas		0 1 6	
Mon. Auto M. M. Control	tern -	=				14 19 6
Value Valu	fere -	-				
Cont. Cont				1		
Figs. Reveal 20	6 4 32 4		Cords :			
Gardina Service Servic	6 4 32 4		Pench Junes	30 35 3	25 0 ₽	10 16 6
Nomes, Related	1	18 g c				
Nomes, Related		0	Asta .	1		
CORNEL 2008 19 10 OPENIO A SERVICE AND A SER		P -	Creey, Zelles	No Estern.		-
Office, Add		4	Nataren, William .	No Betaru	-	-
Police and Endortees So In Strongell Son In Security St. Oriens, President St. Oriens, President St. Oriens, President St. Oriens, President St. Oriens, St. Orien						
Tought No. Toug	4 5 20 0 1	3 14 2	Westle.			
M Geren, Person 70	ion -	-	France, Midn.!	, Xo Betern		
M Geren, Person 70						
Bassan, Patitah No. 10 Deven Jahayaw, Anbert Z. No. 10 Gabery, Turns ah Stanton, Marsen Stanto	. 1 -	1 -1	Mongkor	1		
Deven Major L No B Calvey Town Labour L No B Calvey Town Labour Lab		-	Swan, William	XII.	-	-
Malegow, Robert L. No Re College, Town and Security, Town and Security, Edward No Re Security, Edward No Re Security, Edward No Re Security, Thinks 6. No Re Security, Williams 6. No Research, Williams 6. No Research, Williams 6. No Research, No Re No Research, No Re No Research, No Re No Research, Times 40			Trenser, John	SE.	-	-
Galleny, Torse of			Wood, David	. 314	-	-
Beants, Edward He Research Edward For Street, Beants William G. No B Shower, Mc Co. No B Shower, Mc Co. No B Shower, Mc Co. No B Shower Christians Christians Co. No B Shower Christians Co. No B Shower Co. N	dora -	-	Owency Country			
Beants, Edward He Research Edward For Street, Beants William G. No B Shower, Mc Co. No B Shower, Mc Co. No B Shower, Mc Co. No B Shower Christians Christians Co. No B Shower Christians Co. No B Shower Co. N		1		Na Bettern		
Sizea and Indy	4474	1 -	Vanite, Groupe	andre.	_	-
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Besser, William 6. No B Sindoury, M. O. F No B Millicency City: No. Months (Remody, Thomas			Gooree, Skinge		2 23 4	16.18
Sindoury, M. O. F No N Millerenty City: Homody, Thomes	Į	1	Goodes, service			
Efficiency City: Hermody, Themes		-	Tipperary, North Briting.			
Kinzady, Themes 40 Eleg's County - Coundly, Jimes	fees.	-	Carnell, Denis	No Return		
Eleg's County . County James No 10			Quid. Drafe	No Return		-
Comply, Zimes No S	3 5 7 8 3	2 22 2 5	Research	No Return		1 =
Comply, Zimes No S				1		1
	1		Waterdayla			
	tan		Walds, Thomas	No Return.	-	-
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		1 0				
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themed, Witten C 3	rara. –			-	-	-
Corried Bermol. 547	rara. –	e ast to e	Tetal,	. 100 9 2	200 29 1	289.50

APPEN

APPENDEX XXII.-SUMMARY of Returns of Taxation on Pawnbrokers by Foss received by the City Marshal and by Austioneers of Forfitted Pledges in the City of Dublin, in the Year 1873. EDUCTOR.

-	Asonre.
Sign Monthly Deputy Assells near, Fast on Nellist of Ethe, on Parenteeting Halaren, and for Liouvon,	260 0 515 14
Verkhouse Divisional Selemons: From See Sale of Fortisted Plotges,	2,610 14 9
ierrack Divinosal Schroom: Fees for Sule ad Furtilital Phologo.	1,453 29
Sonnola Divisional Salessom : Free for Sale of Forfeited Findges (1871),	1,991.18
Stephen's green Directional Salerones Four for Sale of Fuedated Phrigas,	1,500 11 1
Total Beofpts,	A7,758 18 1
EXPENDITURE.	
Triang.	Ancor.
	640
	200 0 4
Benuneration of Mandal, et Clarks,	260 0 4 142 15 4
Dip Mershel: Berausreifen ef Marshel, et Globe, Incidental Tecesson, Goldson, Kariss hierlige over Expenditus,	200 0 4
Resumeration of Mandod, of Chicko, Lendon and Evenesse, Ballonou, Kannes i Bordyns over Empenditum, Rodricous I Defenses Schools over Empenditum,	360 0 6 162 15 6 56 2 36 10 1
Renamentalin at Marshal, Intuitesta Repaires, Renamental Repaires, Renamental Repaires, Renamental Repaires, Renamental Ren	360 0 6 112 15 6 50 3 36 10 1
Resumeration of Mandod, of Chicko, Lendon and Evenesse, Ballonou, Kannes i Bordyns over Empenditum, Rodricous I Defenses Schools over Empenditum,	360 0 6 162 15 6 56 2 36 10 1
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